

EXHIBIT A

Detailed Time Entries

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			HOURS	
06/22/2011	EML	Telephone conference call with members of Baker & Daniels including J. Carr, T. Hall, D. DeNeal, J. Knauer, trustee, and P. O'Malley of DSI regarding addressing objections raised for the hearing on Friday.	1.20	
	PJO	Telephone conference call with J. Knauer, J. Carr, D. DeNeal, L. Lynch, A. Omori and T. Hall to discuss issues raised by objecting parties to the motion to transfer funds and prepare for Friday's hearing (partial).	0.90	
08/22/2011	EML	Meeting with T. Hall and K. Toner of Baker and J. Knauer, trustee, regarding case strategy.	0.70	
		Case Administration/General	2.80	1,213.00
05/03/2011	PJO	Preparation of fee statement for March 2011.	2.00	
05/16/2011	PJO	Preparation of April fee statement.	2.00	
05/27/2011	CMP	Preparation of the first fee application.	2.10	
	PJO	Preparation of the first interim fee application.	1.50	
05/31/2011	CMP	Review of time entries and draft category descriptions of DSI's efforts for each category.	2.50	
06/01/2011	CMP	Assist with the preparation of the fee application through April 30, 2011.	2.00	
	PJO	Finalize the first interim fee application.	2.00	
06/17/2011	PJO	Preparation of May fee statement.	0.80	
06/20/2011	PJO	Continue preparation of the May fee statement.	0.50	
07/18/2011	PJO	Preparation of the June fee statement.	0.80	
		Fee Application/Client Billing	16.20	7,545.00
05/03/2011	AJO	Prepare weekly disbursement budget.	0.50	
05/04/2011	AJO	E-mail from H. Schuyler of KG&R regarding deposit received and research related to same.	0.30	
05/10/2011	AJO	Prepare actual reporting for the week ending May 6th.	1.90	
	AJO	Prepare disbursement budget for the week ending May 13th.	1.00	
	AJO	Discussion with D. Good and research regarding November 3rd payroll issue.	0.60	
05/11/2011	EML	E-mail to K. Toner of Baker & Daniels regarding payment history of last payroll funding period before receivership.	0.10	

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			HOURS
	EML	Prepare updates to liquidation analysis to reflect updated payment collection history.	1.40
	EML	Meeting with A. Omori regarding the best means of updating the accounts receivable payment status and reconciliation of same with related files.	0.50
	AJO	Update and revise liquidation analysis as of April 29th.	2.80
05/12/2011	EML	Review updates to the budget-to-actual analysis of professional fees and operating expenditures prior to the distribution to the lenders before the conference call.	1.20
	AJO	Prepare budget-to-actual report for expenses through April.	0.60
05/13/2011	CMP	Prepare bank reconciliations and reporting for the last two weeks.	0.60
	AJO	Review and approve payroll submitted by D. Good and request funding from H. Schuyler of KGR.	0.20
05/16/2011	EML	Review correspondence from R. LaTour regarding distribution of funds remaining in the receiver's account including review and reconciliation of posted account activity.	1.30
05/17/2011	AJO	Review and update cumulative cash receipts report for status of initial cattle purchase and document whether the source of the cattle was paid or is reflected in accounts payable.	1.40
05/18/2011	AJO	Research related to paid sales invoices and determining whether the underlying purchase has been paid or is in accounts payable.	1.90
05/19/2011	EML	Telephone calls with D. DeNeal of Baker & Daniels regarding the need for updated deposit information sources by tomorrow.	0.20
	EML	Review deposit information previously supplied to D. DeNeal of Baker, and assess ability to update same through end of week tomorrow for attachment to the motion.	0.50
	AJO	Continue documentation of status of purchases related to cash receipts since inception of the case including follow up of initial work on grouped analyses.	3.50
	AJO	E-mails to and from J. Knauer and H. Schuyler of KGR requesting and receiving bank activity reports.	0.20
	AJO	Review and reconcile the May 13th cash report and e-mail to P. O'Malley and L. Lynch.	0.80
05/20/2011	AJO	Continue updating the cash receipts summary, recording disposition of purchase underlying the sale.	3.60
	AJO	Prepare and format Exhibit A to the Trustee's purchase money report.	0.40
	AJO	Review checks received in the mail and prepare same for deposit.	0.20
	AJO	E-mails to and from C. Pierce and H. Schuyler of KGR regarding endorsement issues.	0.20
	AJO	Telephone calls from D. McNeil of Baker & Daniels to discuss Exhibit A to the Trustee's purchase money report.	0.10

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		HOURS
	AJO Research sales invoices and their supporting documentation to determine if original purchase transaction was paid or in accounts payable.	0.90
	PJO Review draft exhibit for the motion to release escrow funds.	0.20
	PJO Revise exhibit to exclude amounts in dispute with Superior Livestock.	0.60
05/23/2011	AJO Continue review, research and documentation of the purchase transactions underlying sales invoices.	4.80
	AJO Continue review of cash summary, adding sales invoice numbers to be analyzed.	0.80
05/25/2011	AJO Review invoices to be paid and prepare disbursements budget for the week.	1.20
	AJO Review signed disbursement checks, record same and request B. Royalty to prepare for mailing.	0.40
	AJO Telephone call to and from J. Zamarnpa of Mayfield Insurance Co. regarding Trustee's Bond; transfer to Kay to discuss bond issues.	0.20
05/26/2011	AJO Begin preparation of professional fee budget through end of July.	0.80
	AJO Prepare actual cash reporting through week ending May 20th.	1.10
05/27/2011	AJO Continue working on professional fee budget.	1.10
05/31/2011	AJO Review liquidation analysis and cash receipts files used by C. Pierce in draft of collection report.	0.70
	AJO Begin reconciliation and review of cash receipts per liquidation analysis versus cumulative cash summary.	1.10
06/02/2011	AJO E-mails from and to H. Schuyler of KGR regarding this week's check requests.	0.20
06/03/2011	AJO Review, record and arrange for mailing of disbursement checks received from H. Schuyler of KGR.	0.30
	AJO Prepare escrow and operating account deposits for checks received.	0.20
	AJO Review Gordon's settlement documents and print for inclusion in cash receipt files.	0.20
06/06/2011	AJO Review and respond to e-mails from H. Schuyler of KGR regarding checks received.	0.20
06/07/2011	AJO Review invoices on hand and prepare disbursements budget for the two weeks ending June 10, 2011.	0.90
	AJO Scan payables invoices for which approval is being sought and e-mail to L. Lynch with disbursements budget.	0.20
06/08/2011	EML Review operating budget for the next two weeks and distribution of same to J. Bosco for approval.	0.20
	AJO Organize June cash receipts and disbursements files.	0.50
	AJO Prepare actual cash receipts and disbursements reporting for the weeks ending May 27th and June 3rd.	1.00
	AJO Update cumulative cash receipts schedule.	0.30
06/09/2011	AJO Send approved disbursements list for the two weeks	

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		HOURS
	ending June 10th to H. Schuyler of KGR with advance notice of need to fund payroll tomorrow.	0.10
AJO	Review, endorse and prepare checks received for deposit.	0.40
AJO	Update cash summary for checks received.	0.20
06/15/2011	AJO Review and record signed disbursement checks received from H. Schuyler of KGR and arrange for mailing of same.	0.30
	AJO Review and approve invoices received in the mail and prepare cash disbursements request for the week.	0.40
	AJO Review and scan T. Gibson's Sun Life insurance premium invoice.	0.20
	AJO Prepare e-mail to J. Bosco of Fifth Third Bank requesting pre-approval of T. Gibson's Sun Life insurance premium.	0.20
	AJO Review e-mail from J. Bosco of Fifth Third Bank approving the Sun Life insurance premium and update funding request for same.	0.20
	AJO Update actual receipts and disbursements schedule to accommodate activity through July 29th.	0.60
	AJO Update actual cash receipts and disbursements on actual reporting schedule.	0.40
	AJO Prepare revised disbursements budget for the week and e-mail to J. Bosco at Fifth Third Bank.	0.20
06/16/2011	AJO Obtain wire transfer information for Greenebaum Doll and request wire transfer for payment of court-approved fees and expenses.	0.30
06/17/2011	AJO Follow up on wire transfer request to be sent to petitioning creditors' counsel.	0.30
	AJO Research insurance statement to verify payment per request of H. Schuyler of KGR.	0.20
06/21/2011	EML Telephone call with D. DeNeal and J. Carr of Baker & Daniels regarding the objections filed by Joplin, Florida Livestock Association and SOLM and need for source documents relating thereto.	0.30
	EML Prepare source documents relating to the accounts receivable transactions relating to objections filed by Joplin, Florida Livestock Association and SOLM; distribution of same to J. Carr and D. DeNeal of Baker & Daniels.	2.90
	PJO Analysis of objections filed to the motion to transfer funds.	0.60
06/22/2011	EML Telephone call with T. Hall regarding J. Byrd's cattle transaction background and payment mechanisms to address objection filed by J. Byrd and Florida livestock auction houses.	0.50
	EML Discussion with A. Omori regarding account payable tracking work papers presentation and status of completion of same.	0.20
	EML Telephone call with D. DeNeal of Baker & Daniels regarding support information behind invoices to L. Miller in order to address objection filed by J. Byrd and Florida livestock auction houses.	0.40
	EML Evaluate source documents related to L. Miller's transaction and background behind same in order to provide further evidence to Baker & Daniels to address the objection of J. Byrd and Florida	

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		HOURS
	livestock auction houses.	0.60
EML	Analyze transactions related to Branch 22 in order to further support Eastern's position with respect to objections raised by J. Byrd, Oaklake Cattle and the Florida livestock auction houses.	1.00
AJO	Complete first pass at adding vendor payment information to accounts receivable schedule in response to objections.	2.30
AJO	Review and respond to request from D. DeNeal of Baker & Daniels regarding the Statement of Financial Affairs 3c details.	0.30
AJO	Discussions with S. Abbott regarding invoice issues.	0.30
AJO	Review accounts receivable schedule with vendor payments noted and modify as appropriate.	0.90
AJO	Discussion with L. Lynch regarding the accounts receivable schedule with vendor payments noted and discuss desired output.	0.20
AJO	Revise cash receipts report to reflect vendor names instead of vendor numbers.	1.40
PJO	Review objections filed against the motion to transfer funds and notice of release of proceeds from the account.	0.40
06/23/2011	EML Meeting with P. O'Malley and A. Omori of DSI in order to prepare schedule of paid supplier cash receipts in advance of tomorrow's hearing.	3.00
	EML Meeting with A. Omori to finalize paid lot number data to be included in schedule regarding paid supplier invoices to be filed in advance of the hearing on Friday.	0.70
	AJO Work with accounts receivable cash receipts schedule to produce list of fully documented sales invoices for which we have received payment and for which complete documentation showing vendors have been paid is available.	1.00
	AJO Discussions with B. Royalty and J. Finchum regarding the task of copying sales invoice packages for selected paid sales invoices.	0.20
	AJO Discussions with B. Royalty, J. Finchum and S. Abbott and review documents to determine which are necessary to properly support invoice.	0.90
	AJO Continue review of paid invoices on the accounts receivable schedule to determine if any additional invoices can be selected.	1.40
	AJO Begin review of invoices and support pulled by staff.	0.60
	AJO Meeting with P. O'Malley and L. Lynch to review support for paid sales invoices for which suppliers have been paid.	3.00
	AJO Discussions with L. Lynch and review documents to complete cash receipts schedule.	0.70
	AJO Prepare supporting schedule for Baca County Feedyard with lot numbers.	0.20
	AJO Prepare package of documents by producer/supplier as support for cash receipts schedule.	0.30
	PJO Draft declaration in support of motion to transfer funds and notice of release of proceeds from the account.	2.00
	PJO Meeting with L. Lynch and A. Omori to analyze cash received to-date and whether underlying producers have been paid in support of the O'Malley declaration.	3.00

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			HOURS
	PJO	Preparation of exhibit for the O'Malley declaration.	2.20
06/24/2011	EML	Review and edit exhibit to cash receipt analysis to be filed today, as well as review of nature of objecting vendor claims for possible impact on same.	1.10
	EML	Attend hearing in New Albany, IN on release of funds from escrow.	1.80
	EML	Review with P. O'Malley and A. Omori the expanded reporting desired on the source of vendors for cash collections through May 13, 2011 to be completed by July 8, 2011.	0.80
	EML	Prepare source documents relating to source of cattle relating to cash receipts report.	0.70
	AJO	Review and approve payroll, and e-mail request for funding to J. Knauer and H. Schuyler of KGR.	0.20
	AJO	Meeting with T. Hall of Baker & Daniels, P. O'Malley and L. Lynch regarding status and the schedule to be prepared by July 8th.	0.80
	AJO	Discussion with B. Royalty regarding next week's project of documenting supplier information for each of the 88 cash receipt items on the accounts receivable schedule.	0.20
	AJO	Research and begin documentation of supplier data for 88 cash receipt items.	3.80
	PJO	Revise the O'Malley declaration and supporting exhibit and prepare for filing.	1.20
	PJO	Attend Bankruptcy Court hearing on amounts to be released from the escrowed account.	1.80
	PJO	Develop game plan with L. Lynch and A. Omori for providing additional information to interested parties and the court regarding funds to be released from escrow.	0.80
06/27/2011	AJO	Discussions with B. Royalty and S. Abbott regarding project to obtain background information for paid sales invoices.	0.50
	AJO	Follow up and respond to additional questions from B. Royalty and S. Abbott regarding research and documentation for paid sales invoices.	0.60
	PJO	Telephone conversation with W. Ponader regarding professional fee budget.	0.10
	PJO	Begin preparing the professional fee budget through September 2011.	0.70
06/28/2011	AJO	Review progress and documentation obtained regarding paid sales invoice background documentation.	0.30
	PJO	Update professional fee budget.	0.80
06/29/2011	AJO	Prepare actual cash reporting through week ending June 10th.	0.90
	AJO	Begin preparation of cash reporting for the week ending June 17th, and e-mail to H. Schuyler of KGR regarding questions noted.	0.80
	AJO	Complete actual cash reporting for the week ending June 17th.	0.50
	AJO	Complete actual cash reporting for the week ending June 24th.	0.50
	AJO	Discussions with staff regarding project to research and collect information for the 88 cash receipt items.	0.60
	AJO	Discussion with J. Finchum and review example of documents to be scanned for the 88 cash receipt	

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		HOURS
	items.	0.20
	AJO Review scanned invoice sets received, follow up on missing items, and transfer completed files to shared drive.	2.40
	AJO Revise spreadsheet with additional information related to \$1.6M of cash receipts; format report and transfer to shared drive.	0.60
	PJO Correspondence regarding information requests from counsel for First Bank of Virginia regarding the \$1.6 million in cash receipts.	0.20
06/30/2011	AJO Prepare checks received for deposit, including e-mails to and from J. Bosco of Fifth Third Bank requesting and obtaining consent to endorse a check on their behalf.	0.50
	AJO Assist S. Abbott with P. O'Malley's request for payment details showing invoices paid.	0.30
	AJO Discussion with staff regarding timeframe for completing logging of invoice and supporting document information and scanning of documents for the 88 cash receipt items.	0.30
	PJO Update weekly professional fee schedule for Baker & Daniels' actual fees and expenses incurred.	0.40
	PJO Review and final revisions to the exhibit supporting the \$1.6 million in cash receipts that the Trustee alleges should have no competing liens.	2.90
07/01/2011	AJO Review cash receipt exhibit with supplementary information and discuss missing information with B. Royalty.	0.20
	AJO Review, organize and transfer scanned invoice packages to shared drive, including discussions with staff regarding incomplete documentation packages.	1.40
	AJO Review cash receipts report with supplementary information, format for printing and save to shared drive.	0.40
	PJO Continue review and refinement of the support for the \$1.6 million in cash receipts.	3.00
07/05/2011	EML Prepare support information for the cattle sale payments received by Eastern for transactions which make up the funds received by the estate through May 13, 2011 as requested by the court.	5.40
	AJO Prepare disbursements budget for the week ending July 8th.	0.90
	AJO Discussions with J. Finchum regarding project of scanning sales invoice package for the 88 cash receipts items.	0.40
	AJO Coordinate transfer of files to the "S" Drive and discuss burning of CDs with R. Houston to provide support for the \$1.6 million of cash covered by the court order.	0.60
	AJO Accumulate objecting attorney contact information and verify list against list prepared by L. Lynch.	0.80
07/06/2011	EML Prepare distribution file for support behind the \$1.6 million funds transfer and begin work on the remaining information due for Friday.	6.20
	AJO Modify the summary report to add invoice numbers, R. Hoodenpyle details, cattle source and other information as necessary to complete documentation.	1.10
	AJO Review \$1.6 million cash receipts schedule on a	

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		HOURS
	line-by-line basis to verify entries; revise schedule as necessary.	1.80
AJO	Telephone conversations with R. Houston to set up ftp site for posting detail files.	0.40
AJO	Verify that appropriate files are on S Drive to transfer to the ftp site.	0.30
AJO	Coordinate details of data transfer to the ftp site and login procedures with R. Houston.	0.60
AJO	Discussions with P. O'Malley and L. Lynch regarding project of reviewing information for the remaining 75 out of the original 88 cash receipt line items.	0.50
AJO	Modify worksheet with information related to the 88 cash receipt line items.	0.40
PJO	Review spreadsheet and supporting documentation for the \$1.6 million to be transferred out of the segregated account.	1.50
PJO	Review information compiled to-date on the remaining cash to be transferred out of the segregated account and develop game plan for exhibit to be filed by Friday.	1.40
07/07/2011	EML Prepare accounts receivable tracing packages for objecting creditors.	4.90
	AJO Review, approve and scan invoices to be paid.	0.40
	AJO Prepare list of checks to be issued per the approved budget.	0.30
	AJO E-mail approved budget, list of invoices to be paid and copies of invoices to H. Schuyler of KGR.	0.30
	AJO Review copies of supporting documentation for the 88 cash receipt line items, verify entries on schedule, correct as necessary and provide copies to be posted to ftp site.	6.70
	AJO Obtain additional documentation to supplement scanned packages relating to the 75 remaining cash receipt items.	0.50
	AJO Review and make cosmetic changes to summary of remaining 75 cash receipt line items.	0.40
	AJO E-mails to and from and telephone conversation with H. Schuyler of KGR regarding cash disbursements for the week.	0.30
	AJO Revise summary of 75 cash receipt items per discussion with L. Lynch.	0.90
	PJO Continue analysis of the information available on the cash receipts to be transferred out of the segregated account and compile electronic files to be accessed by interested parties.	6.50
07/08/2011	EML Prepare amended Schedule A for objecting creditors which supports cash to be transferred to the operating account of the Trustee.	4.80
	AJO Continue revisions to summary of 75 cash receipts per this morning's discussion with L. Lynch.	0.80
	AJO Research unusual items noted on schedule of 75 cash receipts.	1.50
	AJO Review and approve bi-weekly payroll.	0.20
	AJO E-mail to J. Knauer and H. Schuyler of KGR requesting wire transfer to fund payroll.	0.10
	AJO Continue research regarding disclosures for remaining 75 cash receipts per discussion with L. Lynch.	2.20
	AJO Combine list with 75 items with list for 13 items to produce amended Exhibit A with selected disclosure	

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		HOURS
	columns.	1.00
AJO	Telephone conference call with L. Lynch and T. Hall of Baker & Daniels to discuss the amended Exhibit A.	0.20
AJO	Research and revise the amended Exhibit A per discussion with L. Lynch and T. Hall of Baker & Daniels.	1.20
AJO	Create distribution version of amended Exhibit and e-mail to T. Hall of Baker & Daniels.	0.20
AJO	Review files to be transferred to ftp site and copy summary report to S Drive.	0.20
AJO	E-mail and telephone call to R. Houston to request transfer of files to ftp site.	0.20
AJO	Review e-mail from R. Houston regarding files transferred to ftp site; e-mails to P. O'Malley, L. Lynch and T. Hall of Baker & Daniels regarding same.	0.20
PJO	Continue analysis of information available on the cash receipts to be transferred out of the segregated account and compile electronic files to be accessed by interested parties.	2.50
PJO	Review amended exhibit to be filed relating to the cash to be transferred out of the segregated account.	0.80
07/11/2011	AJO Research vendor and invoice issues per L. Lynch's reconciliation worksheet.	1.40
	AJO Organize files related to \$1.6M and 75 remaining items research related to amended Exhibit A.	0.20
	AJO Prepare schedule summarizing the June cash activity.	1.30
	AJO Prepare actual reporting for the week ending July 1st.	0.40
	AJO Prepare actual reporting for the week ending July 8th.	0.60
	AJO Prepare checks received for deposit.	0.30
	AJO Organize cash files following last week's research and copying related to amended Exhibit A.	0.20
	PJO Review weekly actual cash receipts and disbursements through 7/8/2011.	0.30
07/13/2011	AJO Review, research and respond to e-mail from H. Schuyler of KGR regarding deposits.	0.20
	AJO Print and file documents regarding deposits to be made by H. Schuyler of KGR.	0.20
	PJO Preparation of an updated liquidation analysis for the lenders.	2.50
	PJO Further review of the weekly cash receipts and disbursements activity and reconcile to the cash receipts log.	0.80
07/14/2011	AJO Review Superior Livestock reconciliation and update accounts receivable verification and cattle payables master file for additional findings.	1.60
	PJO Review and revise the weekly cash receipts and disbursements reports.	0.50
	PJO Continue preparation of an updated estimate of the recovery by various asset classes.	1.50
	PJO Preparation of administrative expense budget for the next three months including professional fees.	1.20
07/15/2011	EML Review transaction summary regarding Perschbacher and Tate Ranch in order to respond to inquiry regarding same from S. Eikenberry of Baker &	

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			HOURS
		Daniels.	0.40
	AJO	Discussion with S. Abbott regarding check received from Superior Livestock and e-mail to L. Lynch regarding same.	0.30
	AJO	Discussions with staff and e-mail to L. Lynch regarding Mamot and Columbus Feed Lot deposits.	0.40
	AJO	E-mails from and to H. Schuyler of KGR regarding disbursement requests.	0.20
	PJO	Update analysis of potential recovery by category.	0.70
	PJO	Update analysis of the budget for the next three months.	0.60
07/18/2011	PJO	Revise and update expense budget through September 2011.	0.90
	AJO	Continue transferring relevant information from Superior Livestock's reconciliation to the accounts receivable verification file.	1.10
07/19/2011	EML	Telephone conference call with T. Hall of Baker & Daniels and D. Donnellon of Faruki regarding support of sources of cash receipts filed last week with the court.	0.50
	AJO	Modify schedule of 75 remaining cash receipt items and e-mail to T. Hall of Baker & Daniels per D. Donnellon of FIC Law's request.	0.30
07/20/2011	AJO	Discussion with D. Good regarding the status of organizing financial statements and tax returns for all related party entities.	0.20
	AJO	Review chart of located financial statements and tax returns for related entities prepared by D. Good and discuss additional places to search for reports.	0.30
07/21/2011	AJO	E-mails from and to H. Schuyler of KGR regarding the Garr Trucking deposit.	0.20
	AJO	Review and approve invoices to be paid and scan same.	0.40
	AJO	Prepare disbursements budget for the week ending July 29, 2011 and e-mail to J. Bosco of Fifth Third Bank for approval.	0.30
	AJO	Prepare checks received for deposit.	0.30
07/22/2011	AJO	Reference 88 cash receipt items per the first purchase money exhibit on the rolling cash receipts summary to ensure that deposits reconcile and identify items to be carried forward to next purchase money exhibit.	1.00
	AJO	Review and approve payroll to be processed, and e-mail funding request to J. Knauer and H. Schuyler of KGR.	0.30
	AJO	Update rolling cash receipts summary for recent deposits, including deposits made by the Trustee based on e-mailed deposit details.	0.80
	AJO	Research cash receipts, noting invoices or other information to match receipt with customer invoice or other source.	1.70
07/25/2011	AJO	Revise the disbursements budget and e-mail to L. Lynch for approval.	0.40
07/26/2011	AJO	E-mail approved check requests to H. Schuyler of KGR with detailed support.	0.20

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			HOURS
07/27/2011	PJO	Summarize DSI's fees and expenses into "must do" and "may do" categories and forward per T. Hall's request.	0.40
	AJO	E-mails from and to H. Schuyler of KGR regarding logistics for cash requirements during her absence including payroll funding.	0.20
07/28/2011	AJO	Add new invoices from Superior Livestock's reconciliation to accounts receivable liquidation analysis including research and discussions with S. Abbott regarding details.	0.90
07/29/2011	AJO	Discussion with D. Good regarding accounts payable documentation project.	0.20
	AJO	Review disbursement checks received and arrange for mailing of same.	0.30
08/01/2011	AJO	Continue review of cash receipts to attempt to determine which invoices are being paid.	0.60
	AJO	Discussion with B. Royalty regarding her research on paid invoices and organizing files for same.	0.20
08/02/2011	AJO	Review docket on PACER and print orders related to objections to Purchase Money claims report.	0.90
	AJO	Research transactions listed on Purchase Money claims report objections in sales invoice files, purchase documents, download file, and accounts receivable tracing files.	2.40
	AJO	Summarize cattle payables for vendors included in Purchase Money claims report objections and continue documentation of findings related to continued research.	3.70
	AJO	Continue research and discussions with staff regarding objections to Purchase Money claims report.	0.50
08/03/2011	EML	Review bank account activity relating to returned items in order to address objections raised.	1.80
	EML	Review e-mails from D. DeNeal regarding litigation with D. Hawkins, discussion with ELC's staff regarding same and e-mail findings back.	0.40
	AJO	Research regarding Fifth Third Bank's cash rollforward from November 2010 through January 2011.	1.30
	AJO	Research Dimmitt Feedyard and Dean Cluck transactions included in 75 items for Purchase Money Order objections.	0.60
08/04/2011	EML	Telephone call with D. DeNeal of Baker regarding payable information included in the Joplin settlement communication document.	0.10
	AJO	Review and correct comments on liquidation analysis schedule based on recent information.	0.80
08/09/2011	AJO	Review PACER for filings related to objections to Purchase Money Claim Order and download and print relevant documents.	0.40
	AJO	Review GP Cattle's returned checks scanned by D. Good and add to files on shared drive.	0.30
	AJO	Telephone calls to D. Good and David Lowe in IT to discuss request to have files from shared drive burned to CDs and sent overnight to T. Hall of Baker	

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		HOURS
	& Daniels.	0.30
	AJO Detailed e-mail to T. Hall of Baker & Daniels to inform her of the CDs being sent and discuss information contained on the CD and how they relate to D. Donnellon of FIC Law's request.	0.20
	AJO Review of Crumpler Brothers Response and Objection to Trustee's Purchase Money Claim Report and research of transactions related to same.	1.30
	AJO Review of B. Kuehny's and Bank of Kremlin's Response and Objection to Trustee's Purchase Money Claim Report and research of transactions related to same.	0.80
	AJO Discussion with B. Royalty and review documentation collected regarding Crumpler Brothers' objection.	0.20
	AJO Document findings related to Crumpler Brothers research.	0.30
	AJO Review Rex Elmore's Supplemental Objection to Trustee's Purchase Money Report and begin research related to same.	0.60
08/10/2011	AJO Review documentation regarding Moseley Cattle objection and request for information and discuss same with S. Abbott.	0.20
	AJO Convert Moseley Cattle worksheet to Excel and correct translation error.	0.30
	AJO Review S. Abbott's findings regarding Moseley Cattle worksheet and transfer information to the schedule.	0.30
	AJO Research in cattle payables, download file and paid cattle payables files to confirm S. Abbott's research.	0.80
	AJO Final review of the Blue Grass, et. al and Moseley Cattle schedules and create distribution versions.	0.50
	AJO E-mail the Blue Grass, et. al. and Moseley Cattle schedules to T. Hall of Baker & Daniels with detailed messages.	0.20
	AJO Prepare schedule of payroll rates by employee including employer taxes and benefits.	1.10
08/11/2011	AJO Review e-mails and telephone conversation with L. Lynch regarding Northern Livestock Video and Nu-Technologies analyses and requests.	0.30
	AJO Research and respond to e-mails from D. DeNeal of Baker & Daniels regarding cash receipts.	0.20
	AJO Research related to inquiry from Northern Livestock Video account including review of proof of claim.	3.30
	AJO Prepare detailed e-mail to D. DeNeal of Baker & Daniels regarding Northern Livestock Video and Nu-Technologies analyses and findings.	0.30
08/12/2011	AJO Review, research and respond to D. DeNeal of Baker & Daniel's e-mail regarding Northern Livestock and Nu-Technologies analyses.	0.30
08/16/2011	EML Prepare further payment information relating to cattle purchased from Bluegrass entities, Piedmont, Southeast Livestock and East Tennessee for L. Day Delcotto and T. Hall of Baker in order to facilitate transfer of funds from escrow account to operating.	2.50
	EML Telephone conference call with T, Hall of Baker, A. Adams and A. Omori regarding additional information needed in order to reach consensual agreement on transfer of funds from escrow to operating.	0.40
	EML Discussion with A. Omori regarding payment status of	

Eastern Livestock

		HOURS	
	cattle payables for remaining objectors to funds transfer and communication of same to T. Hall of Baker & Daniels.	0.40	
EML	Review outstanding cattle transactions relating to M. Hohenberger account and reconciliation of same against interpleader and non-interplead activity in order to determine account status and involvement in resolving objections to funds transfer.	0.50	
AJO	Research regarding Purchase Money Claim objections and transactions regarding Crumpler Brothers, Dollar K and R. Elmore.	1.00	
AJO	Meeting with L. Lynch regarding Crumpler Brothers, Dollar K and R. Elmore objections and documentation regarding their transactions.	0.40	
AJO	Telephone call to D. Resch of Hilliard Lyons regarding 401(k) issues and information available.	0.20	
AJO	E-mail to J. Knauer and H. Schuyler of KGR requesting July bank statements and current bank activity reports.	0.10	
AJO	Detail e-mail to Customer Service Department at ADP attaching bankruptcy petition, order appointing J. Knauer as Trustee, and order authorizing appointment of DSI as financial advisor, and explaining status of case and demonstrating our authority to act on behalf of the debtor regarding payroll processing in order to develop alternative system for processing payroll given the planned termination of D. Good.	0.50	
AJO	Search for e-mails regarding T. Gibson's insurance premiums, and forward relevant messages to L. Lynch.	0.30	
AJO	Telephone call from Tina of ADP requesting resending of e-mail with attachments; prepare and send new e-mail with attachments.	0.20	
08/17/2011	EML	Prepare further support for cattle transactions for Bluegrass, Piedmont and Southeast in order to reach consensual agreement on funds transfer to operating account.	0.40
	AJO	Prepare cash receipts summary through July 21st by customer per request of L. Lynch.	1.10
	AJO	Discussion with D. Good regarding 401(k) issues, Form 5500, forfeiture account, remaining participants and efforts to have them transfer their accounts, and related issues.	0.50
	AJO	Review, approve and scan invoices for three-week period ending August 19th.	0.40
	AJO	Prepare disbursements budget for the three weeks ending August 19th.	0.50
	AJO	Update cumulative cash receipts summary.	0.40
	AJO	Review documentation regarding Crumpler Brothers objection to Purchase Money Claim and post same to analysis.	0.20
	AJO	Review documentation obtained regarding Kuehny/Dollar K/Bank of Kremlin objection to Purchase Money Claim, research and document findings.	0.30
	AJO	Review documents gathered regarding Rex Elmore Purchase Money Claim objection and research additional items.	0.40
08/18/2011	EML	Prepare final changes to cattle tracing document file for Bluegrass, Piedmont, Southeast and Mosley and distribution of same.	2.80

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			HOURS	
	EML	Telephone call with A. Adams regarding follow-up questions relating to tracing cattle which ELC purchased from her clients through to their end disposition.	0.60	
	EML	Telephone call with W. Ponader of Baker confirming ELC's non-use of custodial accounts.	0.40	
	AJO	E-mail to L. Lynch regarding status of Crumpler Brothers and Kuehny/Dollar K/Bank of Kremlin objections to Purchase Money Claim report.	0.20	
	AJO	Update cash reporting through week ending July 29th.	1.00	
	AJO	Update cash reporting through week ending August 12th.	0.70	
	AJO	Update cumulative cash summary.	0.40	
08/19/2011	AJO	Review D. Meats transactions per observations in deposit records.	0.30	
	AJO	Review and approve payroll for processing.	0.20	
	AJO	E-mail to J. Knauer and H. Schuyler of KGR requesting funding of payroll.	0.10	
	AJO	E-mail to H. Schuyler of KGR with approved disbursements budget and detailed check instructions.	0.20	
08/24/2011	EML	Meeting with S. Abbott of ELC in order to review status of account payable tracing project on which she has been working in order to determine next steps in process.	1.10	
08/30/2011	AJO	Review e-mail from H. Schuyler of KGR regarding BMC Group's professional fees; research regarding prior payments and prepare reconciliation of account.	0.40	
	AJO	Review signed disbursement checks, record same, and arrange for mailing of checks.	0.40	
	AJO	Review and approve invoices received and begin preparation of disbursements budget.	0.80	
08/31/2011	AJO	Telephone call from Kyle from ADP regarding status of ADP payroll processing changes.	0.20	
	AJO	E-mails from and to H. Schuyler of KGR regarding professional fee and other payments.	0.30	
	AJO	Review S. Abbott's analysis on Rex Elmore's cattle in conjunction with the objection to the Purchase Money Claim report filed and additional research and documentation to supplement her findings.	1.10	
	AJO	Telephone call from Sue at Data Copy regarding cost of replacement part and check in transit for outstanding invoices.	0.20	
	AJO	Complete preparation of disbursements budget for the two-week period ending September 2nd.	0.90	
	AJO	Scan accounts payable invoices for payment this week.	0.20	
	AJO	Discussion with B. Royalty regarding cash receipts research and findings.	0.20	
	AJO	Research related to unapplied cash receipts from prior months to attempt to determine how they should be allocated.	1.70	
	AJO	Organize August cash files.	0.40	
		Business Analysis	249.20	100,091.00
05/04/2011	AJO	E-mails from and to H. Schuyler of KG&R regarding information needed to complete the March operating report.	0.30	

Eastern Livestock

			HOURS
05/10/2011	AJO	Collect information and analyze professional fees for March and April operating reports.	1.20
	AJO	Review and reply to e-mail from T. Hall of Baker & Daniels regarding e-mail from the U.S. Trustee's Office regarding operating reports and quarterly fees.	0.40
	AJO	Telephone call to T. Meeker, U.S. Trustee's Office analyst, regarding operating report and quarterly fee issues.	0.20
	AJO	E-mail to J. Knauer of KGR regarding telephone call to T. Meeker, analyst at the U.S. Trustee's Office.	0.10
05/11/2011	AJO	Prepare first draft of March operating report.	1.70
	PJO	Review the draft March 2011 monthly operating report.	0.30
05/12/2011	AJO	Revise March operating report and supporting schedules.	1.20
	PJO	Final review of the March operating report.	0.10
05/16/2011	AJO	Prepare and reconcile the cash schedule for the April monthly operating report.	1.20
	AJO	Setup the accounts receivable worksheet for the April monthly operating report.	0.30
05/17/2011	AJO	Prepare accounts receivable schedule for the April monthly operating report.	0.60
05/19/2011	AJO	Review and revise cash receipts and disbursements schedules for the April monthly operating report.	0.80
	AJO	E-mail to H. Schuyler of KGR to request the April billing information for Hoover Hull for the monthly operating report.	0.10
	AJO	E-mail to V. Bahkshian of BMC Group to request April billing information for the April monthly operating report.	0.10
05/20/2011	AJO	Correspondence with representatives of BMC Group requesting the April fees and expenses for the monthly operating report.	0.10
	AJO	Print April bank statements, mask account numbers, and re-scan for use as attachment to the monthly operating report.	0.20
05/25/2011	AJO	Preparation of April monthly operating report.	1.30
05/27/2011	AJO	E-mail April monthly operating report package to J. Knauer and H. Schuyler of KGR.	0.20
	PJO	Review of draft April monthly operating report.	0.30
06/08/2011	AJO	Reconcile May cash reporting and prepare monthly operating report Exhibits B and C.	1.30
	AJO	Print, mask account numbers and rescan monthly bank statements for monthly operating report.	0.20
	AJO	Roll forward accounts receivable for exhibit to May monthly operating report.	0.60
07/12/2011	AJO	Prepare supporting cash schedules for the June operating report.	1.40
	AJO	Mask account numbers and scan bank statements for attachment to operating report.	0.20

Eastern Livestock

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			HOURS	
	AJO	Begin preparation of the June accounts receivable schedule for the operating report.	1.10	
07/15/2011	AJO	Modify the June operating report schedules to remove Arrowhead cash in transit item.	0.30	
	AJO	Update summary form for the June operating report.	0.20	
	AJO	Create June accounts receivable schedule by taking May rollforward accounts receivable schedule and updating for cash receipts, including research regarding application of receipts to specific invoices and noting adjustments or write-offs.	1.80	
	AJO	Complete and create distribution version of the June accounts receivable schedule for the operating report.	0.20	
	AJO	Complete and create the distribution version of the June operating report Exhibits B and C.	0.20	
07/20/2011	AJO	Prepare summary of professional fees through June for the operating report.	0.90	
	AJO	Continue preparation of the June operating report.	0.70	
07/21/2011	AJO	Continue preparation of the June operating report.	0.70	
	AJO	Review and finalize the May operating report.	0.30	
	AJO	Make final adjustments to the June accounts receivable report.	0.20	
	AJO	Review and finalize the June operating report.	0.30	
	AJO	Revise the professional fee schedule used for the operating reports and e-mail with attachments to P. O'Malley.	0.30	
	AJO	E-mail to J. Knauer and H. Schuyler of KGR transmitting the May and June operating reports for review, signature and filing.	0.20	
08/17/2011	AJO	Prepare schedule of receipts and disbursements for the July monthly operating report and reconcile account to bank statements.	2.10	
08/30/2011	AJO	Begin rollforward of June accounts receivable through July for monthly operating report, including research regarding application of cash receipts.	2.10	
	AJO	Research e-mails and budgets for information for July professional fees for operating report.	0.90	
08/31/2011	AJO	Prepare July monthly operating report schedules.	1.10	
		Monthly Bkcty/Semi-Annual Rpts	28.00	10,475.50
05/02/2011	EML	Telephone call with G. Clark regarding the need to file a claim for the Mark Freeman III transaction.	0.10	
	EML	Review source documents sent by R. Garwood regarding proceeds of ELC's receivable paid to M. Haiar.	0.20	
05/03/2011	EML	Prepare e-mail distribution of cattle purchase documents to S. Weigand of Faruki.	0.10	
	EML	Review and reconcile J&F's list of unrecorded transactions against the newly-created invoice listing from shipping records.	3.40	
	EML	Telephone call with G. Clark regarding invoices from A. Hudgins.	0.10	
	PJO	Telephone conversation with S. O'Neill regarding C&M's settlement terms.	0.20	
05/05/2011	AJO	Perform analysis of over/under payment account for		

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			HOURS
		customer GDeal 01.	0.40
	AJO	Further review and analysis of customer GDeal 01.	0.40
05/06/2011	EML	Meeting with A. Omori, D. Good and V. Abbott of ELC regarding mechanics of inventory accounting system for branches.	1.10
	EML	Telephone conference call with J. Knauer, trustee, and members of Baker & Daniels regarding Texas Beef's transactions.	0.40
	EML	Review Texas Beef's account history in order to track earlier loads of cattle.	1.40
	AJO	Meeting with L. Lynch, D. Good and S. Abbott regarding inventory levels and trends.	1.10
	AJO	Research and analysis of inventory by location trends at the end of FY2010.	4.30
	AJO	Discussion with L. Lynch and V. Weidman regarding Texas Beef's account.	0.80
05/11/2011	EML	Telephone call with T. Dicke regarding the cattle he wishes to sell through Superior and the impact on the open accounts receivable.	0.10
	EML	Review e-mail from Superior regarding T. Dicke's cattle to be sold including review of outstanding transaction history with T. Dicke.	0.40
	EML	Review M. Massey's transaction file in order to begin to prepare summary memorandum to Baker & Daniels and J. Knauer, trustee, regarding same.	0.30
	AJO	Discussion with D. Good regarding accounts receivable reconciliation project.	0.30
	AJO	Meeting with L. Lynch regarding status of accounts receivable analysis.	0.50
05/13/2011	AJO	Research Blue Grass Stockyards' checks to determine whether replacement checks have been deposited.	0.20
05/18/2011	CMP	Prepare letters for Ed Edens' signature to send to Morris Stock Farm in order to ensure sale proceeds comes to the trustee.	0.40
05/19/2011	AJO	Continue analysis of the September 2010 inventory changes by branch, copying inventory by branch/day to a separate file for selected items and analyzing same.	1.40
	AJO	E-mails from and to L. Lynch and discussions with the staff regarding the Sunderman check.	0.20
05/20/2011	CMP	Telephone call with Joe Morris at Morris Stock Farm regarding cattle on feed for Ed Edens.	0.30
	CMP	Finalize letter for Ed Edens to sign and send to Morris Stock Farm.	0.30
05/23/2011	AJO	Research status of Nu Technologies' checks.	0.30
	AJO	Develop template to document cattle weights and review same with B. Royalty and D. Good.	0.80
05/24/2011	EML	Telephone call with K. Hommel of 3H Cattle regarding the remaining head of cattle and best method for sale of same.	0.20
	EML	Telephone call with J. Sanders, president of Hollis Commission, regarding 3H Cattle to be sold at June 4th sale.	0.30
	CMP	Review package of information from Jim Whitterling	

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			HOURS
		regarding the Bryon Gorder receivable and his client's proposal to pay a reduced amount due to the condition of the cattle he received, forward documents to trustee with DSI's recommendation.	0.50
05/25/2011	EML	Telephone calls with T. Odle of Superior regarding cattle associated with contract with R. Bartling and possible sale of same.	0.30
	CMP	E-mail exchange with Jim Knauer and Jim Whitterling, counsel to Bryan Gorder, regarding the trustee's settlement of Gorder's account and arrangements for payment and send a copy of the order indemnifying customers who pay the trustee.	0.40
05/31/2011	EML	Evaluate accounts receivable summary file and begin to prepare changes and modifications thereto.	2.60
	EML	Evaluate new correspondence received from D. Domina regarding new counterproposal regarding open accounts receivable and payment proposal associated with same, and comparison of new proposal with ELC internal documents relating to same.	2.20
06/01/2011	EML	Review and reconcile documentation from Heritage Feeders in order to respond to informational request of settlement options raised by T. Hall in e-mail.	1.70
	EML	Prepare updated roll forward of accounts receivable master schedule which incorporates both collection and litigation status for each account as requested by lenders.	2.50
	AJO	Continue refinement and collection status of accounts receivable analysis.	2.40
	AJO	Review and reconcile cash receipts per accounts receivable analysis to cumulative cash receipts summary.	1.30
06/02/2011	AJO	Review accounts receivable status file and research customer accounts listed in the various categories.	3.30
	AJO	Analyze Heritage Feeders and MMB accounts in download file.	0.70
	AJO	Revise accounts receivable analysis, reconcile categories, and follow up on open items.	2.70
06/03/2011	AJO	Continue refinement to accounts receivable status file.	2.10
06/07/2011	EML	Review transaction detail behind payment practice and history for J.T. Nuckols in order to refute claims of non-receipt of cattle and/or cattle on feed claims.	0.60
06/08/2011	EML	Telephone call with K. Jackson of First Financial regarding open invoice from Triangle Calf Growers.	0.20
	EML	Discussion with V. Weidner of ELC regarding open invoices which have apparently been further financed by First Financial.	0.40
	EML	Prepare reconciliation of Cactus and Friona non-interplead transactions.	1.40
	EML	Prepare changes to account receivable collection to incorporate invoice data from AgriBeef.	0.20
	AJO	Update and reconcile cash receipts summary and collections per accounts receivable analysis.	0.80

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			HOURS
06/09/2011	EML	Meeting with A. Omori and S. Abbott of ELC regarding preparation of liquidation analysis which incorporates updated accounts receivable data from review of shipping records.	1.10
	AJO	Meeting with L. Lynch and S. Abbott regarding additional invoices and customer issues.	1.10
	AJO	Review files and notes regarding interpleader and new invoices and create worksheet with new invoices.	2.10
	AJO	Review accounts receivable analysis and create new tab adding new invoices with pivot table for summary.	1.80
06/13/2011	EML	Review the Arrowhead payment received by the trustee, reconcile amounts remitted to accounts receivable file; e-mail T. Hall at Baker & Daniels regarding deposit protocol.	0.20
	EML	Telephone call with R. Shephard regarding open accounts receivable and correspondence received regarding same.	0.30
	EML	Telephone call with K. Hommel of 3H Cattle regarding the check being remitted for overpayment of feed invoices.	0.20
06/16/2011	EML	Evaluate content of all documents and e-mails contained in the database of P. Turley in order to assist in the asset recovery efforts on uncollected accounts receivable and missing cattle on feed.	4.10
	PJO	Review C&M files to research potential set-off issues raised by Superior.	0.20
	AJO	Reconcile checks re-entered, December invoice additions and March invoice additions.	2.70
06/17/2011	EML	Prepare further invoice level reconciliation of accounts receivable analysis schedule to ensure data integrity with vendor claims which have been received.	2.70
	PJO	Correspondence with P. James, counsel for Glover Farms, regarding payment of undisputed amounts.	0.30
	AJO	Research Baca County Feedyard accounts receivable issues.	0.60
	AJO	Discussion with S. Abbott regarding new invoices to be issued and record same in accounts receivable worksheets.	0.30
06/21/2011	AJO	Continue refinement to update accounts receivable analysis based on the latest collection of information.	3.80
06/22/2011	EML	Evaluate source of cattle which had been on feed at HHH in order to trace related payable and receivable.	0.80
	EML	Telephone call with Mitch of Superior regarding sale of T. Dickie's cattle and payment of feed bill.	0.20
06/23/2011	EML	Review J. Perschbacher's file in order to respond to inquiry from S. Eikenberry of Baker & Daniels regarding status of vendor payments.	0.40
	AJO	Review and reconcile the Five Rivers account.	1.10
	AJO	Research Perschbacher invoices and prepare schedule regarding same.	0.40
06/24/2011	EML	Telephone call with T. Dickie regarding	

Eastern Livestock

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11/11/2011

			HOURS
		inconsistencies in expenses relating to ELC's invoice number 296183.	0.20
	PJO	Correspondence with P. James regarding status of amounts due from Glover Farms.	0.10
06/27/2011	PJO	Correspondence with P. James, attorney for Glover Farms, regarding amounts due Eastern.	0.30
	PJO	Review correspondence regarding status of the Atkinson litigation.	0.20
06/28/2011	EML	Prepare reconciliation of open accounts receivable file for J&F-related entities.	1.90
	EML	Prepare updated reconciliation of open Cactus Feedyard transactions between ELC and Cactus which incorporates transactions which have not been interplead.	1.20
	AJO	Discussions with S. Abbott regarding Five Rivers' reconciliation.	0.40
	PJO	Assemble documents relative to the C&M Cattle settlement and forward to counsel.	0.30
	PJO	Telephone conference call with S. O'Neil and T. Hall regarding potential issues with the proposed C&M Cattle settlement.	0.40
06/29/2011	AJO	Review message from H. Schuyler of KGR regarding call from A. Harter of Mull Farms and Feeding, and place call to A. Harter.	0.20
	AJO	Telephone call from A. Harter of Mull Farms and Feeding regarding their accounts receivable account and cattle on feed.	0.30
	PJO	Prepare e-mail to counsel for Superior regarding proposed settlement with C&M Cattle.	0.30
	PJO	Review correspondence received from P. James relating to Glover Farms.	0.20
	PJO	Correspondence to J. Knauer regarding nature of \$185,000 check to be received from Glover Farms.	0.20
06/30/2011	AJO	Discussion with S. Abbott regarding JF Cattle's invoices.	0.20
	AJO	Discussion with V. Weidman regarding Belarus Feedlots analysis and documentation.	0.20
07/01/2011	AJO	Discussions with S. Abbott regarding accounts receivable research issues.	0.30
07/05/2011	AJO	Research regarding Mull Farms and Feeding checks received.	0.20
07/11/2011	EML	Review C&M's claim submission documentation in light of ongoing settlement discussions.	0.20
07/13/2011	EML	Prepare summary transmittal file of outstanding accounts receivable issues for Baker & Daniels on the following accounts: Altaic, Anderson Cattle and Cattleco.	1.60
	EML	Prepare a summary transmittal file on outstanding accounts receivable file to Baker & Daniels for the following accounts Cimmarron Feeders, Gibson Farms, M. Cates and M. Massey.	1.90
07/14/2011	EML	Review Cimmarron's accounts receivable and prepare summary of paid invoice status for transmittal to	

Eastern Livestock

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11/11/2011

			HOURS
		Baker & Daniels.	1.30
EML		Review the Lane Cattle receivable file and compare same with Edens' inventory activity in order to prepare summary transmittal information to Baker & Daniels.	1.30
EML		Review accounts receivable files for Leuken Dairy, G. Laib, D. McDowell, Neukam, J. Noe, Nortex, Page and Ross in order to summarize accounts receivable activity to transmit to Baker & Daniels.	1.90
EML		Telephone call with D. LeBas to discuss Clickrweight and payment status of outstanding invoice to Cactus.	0.30
07/18/2011	PJO	Review draft of joint pre-trial statement for Atkinson litigation and provide comments to counsel.	0.30
07/20/2011	AJO	Review e-mail and attachments from D. DeNeal of Baker & Daniels regarding the D. Hawkins matter.	0.30
	AJO	Discussions with staff and review record storage log regarding D. Hawkins.	0.30
	AJO	Review files from D. DuFour's office for D. Hawkins files and e-mail to D. DeNeal regarding status.	0.30
	AJO	Review e-mail from H. Mappes of Baker & Daniels regarding borrowing base attachments, review documents and respond to e-mail.	0.30
07/25/2011	EML	Review the Atkinson transaction history in order to assess payment pattern and billing processes to support the litigation.	0.40
	PJO	Review of draft interrogatories and document request to be sent to Atkinson.	0.30
07/26/2011	EML	Telephone call with B. Adcock regarding disposition of his outstanding accounts receivable.	0.20
	EML	Prepare summary of accounts receivable collection status of the B. Adcock and C. Anderson files.	1.70
	EML	Prepare summary analysis of accounts receivable files for the Agri Beef, Supreme and C. Baker files for further delivery to Baker & Daniels.	1.30
	PJO	Review correspondence and listen to voicemail relating to interrogatories being served in the Atkinson matter.	0.20
	AJO	Review list of misdirected payments and compare with accounts receivable liquidation analysis.	0.40
07/27/2011	AJO	Research in accounts receivable tracing project files for documentation available for SOLM invoices and discussions with staff regarding selected items.	0.70
	AJO	Discussions with S. Abbott regarding new invoices for shipments in which the customer paid Superior Livestock but Eastern did not invoice the shipment.	0.30
07/28/2011	EML	Prepare further update to the ELC accounts receivable schedule in order to incorporate shipping activity related to SOLM and Superior's transactions not previously included.	1.30
07/29/2011	EML	Review accounts receivable files and prepare summary transmittal file for Baker & Daniels including BMG, T. Berend, A. Barry, J. Boyer, Blue Grass and C&C Cattle including phone calls to J. Boyer and G. Chamers of C&C.	1.90
	EML	Evaluate the cattle which are the subject of the B.	

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			HOURS
		Chase invoice in order to assess payment options.	1.30
	AJO	Research the Arrowhead Cattle account in the download file.	0.20
	AJO	Discussions with B. Royalty regarding organization of accounts receivable files and print additional reports to assist in her task.	0.30
	AJO	Review of accounts receivable files and download file in response to questions from S. Abbott regarding selected customer accounts.	0.80
08/01/2011	EML	Telephone call with S. Hall of Circle 3 Feeders regarding open accounts receivable.	0.20
	EML	Telephone call with J. Penderton of Richland Livestock regarding inaccurate listing of Richland rather than Ranchland as open accounts receivable.	0.20
	EML	Prepare summary transmittal file of accounts receivable status for Baker & Daniels for the following accounts: B. Chase, Cimmarron, Circle 3, J. Coffee, Y. Copher and T. Cook.	3.40
	AJO	Discussion with D. Good regarding her accounts payable organization project and transfer computer files that would be of assistance.	0.60
	AJO	Continue review of electronic and document files to collect information regarding misdirected payments.	1.20
08/02/2011	AJO	Review Branch 24 cattle inventory weighs and continue preparation of summaries of October daily cattle inventory weighs.	2.70
08/03/2011	EML	Telephone call with T. Hall of Baker and A. Omori regarding support documentation for the Dimmitt Feedyard transactions.	0.50
	EML	Prepare additional entries to accounts receivable transmittal file to Baker & Daniels on payment status for D. Daniels, Y. Copher, CPC and N. Dean including call to D. Daniels for support information on payment to J. Byrd, ELC sales representative.	2.30
	AJO	Discussions with V. Weidman regarding contact information for D.R. Daniels.	0.30
08/04/2011	EML	Review invoices and related inventory reports which were filed by ELC in the litigation with D. Hawkins in order to determine the basis upon which the claim amount of \$125,000 was based.	1.80
	EML	Prepare e-mail summary of findings of the review of D. Hawkins' file and rationale behind the claim for \$125,000 to D. DeNeal of Baker & Daniels.	0.40
	EML	Review additional documentation regarding the N. Dean file with A. Omori in order to determine the next steps.	0.30
	EML	Prepare summary transmittal document for Baker & Daniels on ELC's accounts receivable pertaining to Eelworm, Doll, supported W. Downs and supported D&S Farms transactions for further action.	1.00
	EML	Prepare the beginning of the summary transmittal file to Baker & Daniels regarding Houck and Lolley transactions for further action.	1.20
	EML	Review the Joplin preliminary settlement document, as well as contract value files in order to assess accuracy of economic data points contained in the settlement document.	1.10
	AJO	Discussions with staff regarding selected customer	

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			HOURS
		accounts.	0.40
	AJO	Discussions with J. Finchum and research in files for D. Hawkins' lawsuit documentation.	0.60
	AJO	Research S. and N. Dean transactions per request of L. Lynch.	0.30
	AJO	Review SOLM and Joplin draft settlement letters and research same.	0.70
08/05/2011	EML	Review correspondence forwarded by D. DeNeal of Baker regarding cattle shipments arranged by M. Haiar and trace payment status of same per Eastern's records and communicate same to D. DeNeal.	0.80
	AJO	Review Northern Livestock's complaint against Nu Tech and M. Haiar's affidavit regarding same.	0.20
	AJO	Discussions with V. Weidman regarding Cottonwood Feeders and contract fulfillment issue.	0.30
08/10/2011	AJO	Print accounts receivable and cattle proceeds reconciliations for several customers and review with B. Royalty for use in her organization of accounts receivable files.	0.20
	AJO	Discussion with B. Royalty regarding M. Massey's account and her research regarding same.	0.20
08/11/2011	AJO	Discussion with S. Abbott and D. Good regarding misdirected check documentation.	0.20
	AJO	Research related to the Nu-Technologies account.	1.30
08/16/2011	EML	Telephone call with R. Stewart of Milk Jug regarding need for front and back of check which Eastern did not receive for cattle delivered to Stewart totaling \$35,000.	0.30
	EML	Review transactional history with Milk Jug in order to evaluate missing \$35,000 cash receipt due to ELC.	1.50
	EML	Prepare summary transmittal file to Baker and Daniels regarding accounts receivable for the following parties for ultimate disposition including J. Boyer, K. Ogden, N. Faughn, S. Fousek, G. Franklin, M. Freeman III and M. Freeman IV.	2.80
	EML	Telephone call with J. Boyer regarding payment of open account receivable and agreement regarding same.	0.10
	AJO	Telephone call to D. Beauchamp to discuss status of case, requesting copies of canceled checks to vendors, and requesting payment for his customers' outstanding invoices.	0.30
	AJO	Research in download file for transactions of customers Frontier Feedyard and Frontera Feedyard.	1.20
	AJO	Prepare e-mail to R. Linnemann of Santen-Hughes regarding status and information requested regarding D. Beauchamp.	0.30
08/17/2011	AJO	Complete Frontier Feeders/Frontera Feedyard analysis, including analysis of cash adjustments.	0.80
08/18/2011	EML	Review final deposit from R. Gould, compare to note payment terms and work to obtain release as requested by R. Gould.	0.10
	AJO	Research Rex Elmore transactions to determine whether we have tracked cattle; turn over project to S. Abbott for research.	0.80

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			HOURS
08/19/2011	EML	Telephone call with T. Hall of Baker regarding sales invoicing update.	0.30
	EML	Evaluate Milk Jug documentation file, discussion with ELC staff regarding same and submit summary thereof to D. DeNeal at Baker for further action.	1.30
	EML	Prepare final account receivable transmittal file for Baker and Daniels for further action including review of Lane Cattle, A. Lolley, Ganado and R. Garwood, including call to Garwood seeking follow-up information.	2.10
08/22/2011	EML	Telephone call with S. Gibson regarding support for payments he indicates he has made to ELC for cattle transactions in which he engaged and next steps related thereto.	0.10
	EML	Telephone call with D. DeNeal of Baker regarding unreconciled transaction with Milk Jug and next steps related thereto.	0.10
	EML	Review Lane Cattle's transactions and inconsistencies between ELC accounts receivable and accounts payable records and those contained in the payment reconciliation earlier provided by E. Edens.	1.90
	EML	Review of the Glover farm transactions including tracing of same being invoiced out of E. Edens' account on another invoice accounting for the same cattle for which ELC has not been paid and deposits from Glover made to E. Edens' account for payment to others; prepare worksheet summary of transaction history relating to same for distribution to D. DeNeal at Baker for further action.	2.90
08/23/2011	EML	Prepare and distribute transmittal file on the Glover cattle for D. DeNeal of Baker in order to pursue further action.	2.20
	EML	Discussion with V. Weidner of ELC regarding Lane Cattle's transactions as described in her conversation with E. Edens regarding same.	0.30
	EML	Telephone call with K. Hostetler regarding obtaining support for claimed offsets to open ELC's accounts receivable.	0.20
	EML	Prepare summary transmittal file to Baker & Daniels regarding accounts receivable activity relating to T. Hermann and K. Hostetler.	0.90
	EML	Review accounts receivable documentation files for the following account debtors and prepare summary transmittal file regarding same to Baker & Daniels for further action: C. Houck, Flying M Ranch, S&S Cattle, V. Inman and Hy Plains Feeders.	3.20
	EML	Telephone call with M. Haiar regarding the need for support documentation from R. Garwood.	0.10
	EML	Telephone call with Ashley of Hy Plains regarding back of diverted checks relating to their payments to ELC.	0.10
08/24/2011	EML	Telephone call with L. Edwards of Kentucky Tennessee Livestock regarding S. Keach's invoice and notification to K. Pry, trustee to T. Gibson, regarding the need to move the boxes from the facility.	0.30
	EML	Telephone calls to and from A. Harter of Mull Farms regarding open accounts receivable and support for payment status of same.	0.30

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		HOURS
	EML Telephone call with J. Johns regarding open accounts receivable balance.	0.20
	EML Prepare summary letter to J. Johns including copies of source documents and payment instructions per his request.	0.30
	EML Review transactional documents pertaining to the accounts receivable activity associated with the outstanding business activity between ELC and A. Kropf, Janousek Farms, Mull Farms, D. Jones, S. Keach, M. Junemann, J. Johns and incorporate summary of same into transmittal file being prepared for Baker & Daniels for potential further action.	4.80
08/25/2011	EML Review accounts receivable file information for D. Spressor in order to build a transmittal file to Baker & Daniels.	0.30
	EML Review fax information received from Mull Farms and telephone call to A. Harter regarding same.	0.20
	EML Prepare informational request for D. LeBas of NamanHowell regarding tracing of two open ELC accounts receivable transactions billed to his client and not yet acknowledged by them.	0.80
	EML Review C. Kay's accounts receivable file in order to trace the activity of the cattle shipped to D. Schroeder and billed to C. Kay for which no payment has been received and phone call to D. Schroeder regarding same.	1.30
	EML Review scanned document master file listing sent by D. Donnellon with ELC list in order to ensure completeness of both lists.	0.80
	EML Discussion with V. Weidman of ELC in order to get loads out tickets from E. Edens for cattle delivered to D. Schroeder and billed to C. Kay.	0.30
	EML Review transactional history relating to R. Shepard's accounts receivable activity including earlier payment history, obtaining copies of source of previous payments, attempt to contact payor and R. Shepard and prepare summary memorandum and scan source documents to Baker & Daniels for further action.	2.30
08/26/2011	EML Telephone call with D. Haun, owner of Big Drive Cattle, regarding open accounts receivable and lawsuit against former employee who embezzled millions.	0.30
	EML Telephone call with Tanya of Big Drive Cattle regarding tracing status of open accounts receivable.	0.20
	EML Telephone call with S. Doll of Doll Land & Cattle regarding unpaid accounts receivable and need for support for whom she directed payment.	0.20
	EML Telephone call with D. Beauchamp of Rusty Rat Cattle regarding open invoices relating to his customers and the need for support information with proof of payment they made to him and that he in turn made to vendors including assembling information for ELC's staff to scan to him.	0.40
	EML Review outstanding accounts receivable detail transaction file for activity for E. Doll, both Dennis Spressor and Dusty Spressor, M. Junemann, and Rusty Rat Cattle customers in order to prepare summary transmittal file to Baker & Daniels for	

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			HOURS	
		further action.	3.30	
	EML	Prepare summary file of all of D. Beauchamp's customers in order to provide summary analysis of same to Baker & Daniels for further action.	0.90	
08/29/2011	EML	Review and send load-out tickets to D. Schroeder relating to C. Kay's invoices for payment.	0.20	
	EML	Telephone call with D. Schroeder regarding load-out tickets, including review of his unpaid feed bills and possible need for a payment plan in order to pay ELC for unpaid invoices.	0.70	
	EML	Review accounts receivable files relating to SE Livestock, D. Stallbaumer, T. Svoboda and Thorenson Enterprises and include summary collection information related to same in transmittal file to Baker & Daniels.	1.00	
08/30/2011	EML	Telephone calls with J. Bassinger of Kirkland regarding open invoices to Kirkland and Triangle.	0.40	
	EML	Review accounts receivable files on T. Vibbert, D. Walthorp and Weborg Feeders, including call to K. Weborg regarding open accounts receivable, in order to prepare summary transmittal file to Baker & Daniels regarding same.	2.20	
	EML	Prepare detailed spreadsheet which tracks billing and collection activity by load number, head and weight between ELC invoices to Kirkland Feedyard and Triangle Calf Growers back to the inventory shipping documents, E. Edens inventory listing and bank account records, as well as related yard sheets from Kirkland Credit, this in order to determine appropriateness of payments made, how they have been applied and to whom they have been sent, including communication with E. Edens regarding same.	3.70	
	AJO	Research selected customer accounts in download file per discussion with B. Royalty.	1.30	
08/31/2011	EML	Telephone call with J. Matsler of Frontera regarding open accounts receivable.	0.20	
	EML	Telephone call with D. Wingo regarding unpaid accounts receivable including preparation of release letter relating to same for signature of J. Knauer and E. Edens.	0.70	
	EML	Review accounts receivable and related accounts payable files for a number of account debtors and transmit information relating to payment status of same to Baker & Daniels for further action; account debtor files reviewed include J. Roy Wells, Rex Wells, Lane Cattle and Pierce Lane as related to one of the Frontera transactions, Frontera, B. Jones, Williams Farms, D. Wingo and West Kentucky Tennessee.	7.50	
	AJO	Research in download file related to Frontier Feeders and Frontera Feedyard and print analysis for L. Lynch.	0.50	
	AJO	Research Alabama Livestock and Sealy & Sons accounts per request of L. Lynch.	0.30	
		A/R Review/Collection	181.30	69,413.00
05/02/2011	EML	Telephone call with T. Hall of Baker & Daniels regarding the proof of claim for M. Freeman III and expanded indicia of counterparties to fraud.	0.40	

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		HOURS
	EML Discussions with V. Weidman of ELC regarding reconciliation of documents identifying additional counterparties to fraud.	0.50
	EML Prepare summary of bank counterparty information.	1.10
05/03/2011	EML Telephone call with P. O'Malley regarding additional data being collected on kite counterparties.	0.20
	EML Telephone call with K. Toner regarding use of field checks by ELC's branch managers.	0.20
	PJO Telephone conversation with L. Lynch regarding discovery of additional check kiting schemes.	0.20
05/04/2011	EML Prepare and distribute summary of counterparty banking accounts of principals and branch managers for Baker & Daniels including information on possible bank account in St. Croix.	1.50
05/05/2011	AJO Briefly review the 90-day preference file completed by D. Good.	0.60
05/11/2011	AJO Revise, format and print previously-prepared sales and purchase analyses for fiscal years 2009 -2011.	1.30
	AJO Revisions to sales versus purchases analysis.	1.50
05/12/2011	AJO Revise sales and disbursement analysis to code customers and vendors as core, non-core or unknown.	0.60
	AJO Revise and prepare core versus non-core disbursement report for L. Lynch.	0.50
	AJO Review and update preference file to categorize disbursements based on research completed by D. Good.	3.90
05/13/2011	AJO Complete the entry, review and reconciliation of disbursements into categories per the preference guidelines.	4.70
	AJO Convert DS Farms' fiscal year 2007 - 2008 buyer activity report to Excel and correct as necessary to balance report.	1.20
	AJO Research related to verification of information per buyer's activity report for DS Farms.	0.80
05/16/2011	CMP Organize and classify the documents in Steve McDonald's office, now that the FBI has authorized access, identify documents that show the road map for the check kite.	3.40
	AJO Review preference worksheet and note open items including venue preference issues discussed with D. Good.	0.80
	AJO Prepare and send detailed e-mail to W. Ponader of Baker & Daniels regarding preference work completed, attaching preference worksheet in process.	0.30
	AJO Review and respond to e-mail raised by W. Ponader of Baker & Daniels regarding the preference file.	0.30
05/17/2011	CMP Continue organizing records in Steve McDonald's office.	1.70
	AJO Telephone call from W. Ponader of Baker & Daniels to discuss preference file and further steps required.	1.00
	AJO Document sample transaction from download file and attach chart of accounts and send to W. Ponader of Baker & Daniels.	0.30

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			HOURS
05/18/2011	AJO	Format preference analysis schedule to capture scheduled cattle, expense and total payables, as well as filed proofs of claim.	0.60
	AJO	E-mail to V. Bahkshian of BMC Group to request file with proofs of claim filed.	0.20
	AJO	Prepare workbook with cattle and expense payables to be transferred into the preference worksheet.	0.30
	AJO	E-mail files to and discussions with B. Royalty regarding supplemental file for addition of scheduled and filed proofs of claim to the preference workbook.	0.30
	AJO	Continue preference file modifications as discussed with W. Ponader of Baker & Daniels.	1.60
	AJO	Review proofs of claim register received from V. Bahkshian of BMC Group, reformat report, and send to B. Royalty for entry into the preference worksheet.	0.50
05/19/2011	AJO	Review the preference worksheet completed by D. Good and update preference workbook for same.	1.30
	AJO	Format worksheet and discuss project to update preference worksheet for filed proofs of claim with B. Royalty.	0.40
	AJO	Review and update preference workbook pursuant to discussion with W. Ponader of Baker & Daniels.	1.10
05/23/2011	AJO	Create download file for use by D. Good in preparing downloads for vendors to be reviewed in the preference analysis phase.	0.60
	AJO	Transfer files to be used by D. Good in preference project to laptop computer.	0.30
	EML	Meeting with V. Weidman of ELC regarding information which has been uncovered relating to how economic benefit was received by others relating to the kite-based transactions and analysis thereof.	1.40
05/24/2011	AJO	Prepare and transfer to D. Good's laptop computer the files needed to create vendor detail files for use by W. Ponader of Baker & Daniels in the preference analysis.	1.50
	AJO	Respond to questions raised by D. Good in the process of creating vendor detail files for preference work.	0.30
	AJO	Discussions with D. Good regarding preference project items and assist D. Good in verification of completed pages.	0.40
	AJO	Complete review of additions to preference file, correcting erroneous postings, referencing cattle and expense payables and detail related to priority, secured and unsecured claims filed; reconcile columns.	3.20
	AJO	Review completed detail files for selected payees on preference worksheet prepared by D. Good and reconcile totals and/or correct account selections.	1.70
05/25/2011	AJO	Discussions with D. Good regarding modifications to preference analysis vendor schedules.	0.30
	AJO	Review and update preference files and complete follow up on reconciling items.	1.40
	AJO	Compress and e-mail preference files to W. Ponader of Baker & Daniels.	0.20
05/26/2011	AJO	Telephone call from W. Ponader of Baker & Daniels,	

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		HOURS
	research and format schedule for printing and e-mail file to W. Ponader.	0.40
AJO	Review selected preference files in preparation for call with W. Ponader of Baker & Daniels.	0.30
AJO	Telephone call to W. Ponader of Baker & Daniels regarding preference files sent to her.	0.40
AJO	Review download files to ensure that the proper information was selected prior to sending files to W. Ponader of Baker & Daniels.	0.40
AJO	Review e-mail from W. Ponader of Baker & Daniels regarding contracts behind disbursements to top 20 vendors; forward same to L. Lynch and respond to W. Ponader.	0.20
AJO	Review and e-mail first 20 vendor download files to W. Ponader of Baker & Daniels.	0.20
AJO	Set up work file for B. Royalty to use in adding clearing dates for disbursement checks to preference file worksheet and briefly discuss project with B. Royalty.	0.50
AJO	Discussion with D. Good requesting files with information needed by B. Royalty to add dates checks cleared to preference work sheet.	0.20
AJO	Modify preference files to include control number to be used as an index to allow for adding information from supplemental preference worksheets to original preference file.	0.80
AJO	Review preference detail files for vendors 21 through 100; correct files as necessary.	2.30
05/27/2011	AJO Discussions with B. Royalty regarding project to add check clearing dates to preference file, and adding checks written before 90-day period but cleared in 90-day period.	0.40
	AJO Prepare file with August and early September checks that could be used to cut and paste data for cleared checks into preference worksheet.	0.80
	AJO Send download files for vendors 21-100 to W. Ponader of Baker & Daniels.	0.20
	AJO Continue modifications to preference file per discussions with W. Ponader of Baker & Daniels.	1.90
05/31/2011	AJO E-mails from and to W. Ponader of Baker & Daniels regarding directed transfers being excluded from preferential payments list.	0.20
	AJO Research related to amounts paid directly by customers to suppliers.	0.80
06/10/2011	AJO E-mails from and to W. Ponader of Baker & Daniels regarding preferences and directed transfers.	0.30
06/14/2011	AJO E-mails from and to W. Ponader of Baker & Daniels regarding field checks.	0.20
	AJO Discussion with B. Royalty and briefly review cleared check and field check issuance date correction file prepared by B. Royalty.	0.30
06/27/2011	AJO Work with preference file to add check clearing dates for payment listed in 90-day preference file.	1.30
	AJO Begin working with new preference items to be added to preference file for checks written prior to 90-day period but clearing within 90-day period.	2.60
	PJO Review memorandum discussing billing and payment of	

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			HOURS
		the fraudulent accounts receivable and check kiting scheme.	0.20
06/28/2011	AJO	Work with preference file to reference in complete addresses for added items.	1.30
	AJO	Work with check clearing file to determine which items were included in original preference file.	1.50
	AJO	Review and prepare preference file for additional data.	1.20
	AJO	Insert additional cleared checks into preference file, completing through letter "M."	2.80
	AJO	Insert additional cleared checks into preference file; complete letters "N" through "S."	1.00
06/29/2011	AJO	Complete additions of cleared checks to preference file.	0.80
	AJO	Review, research and revise preference worksheet to prepare for D. Good's review and insertion of purchase information.	1.40
	AJO	Discussion with D. Good, and set up worksheet for ease of entry of receipts data for checks added to preference file.	0.30
06/30/2011	AJO	Discussion with D. Good regarding status of preference research and completion of related entries corresponding to checks added to preference analysis.	0.10
	AJO	Review preference file in preparation for sending status update to W. Ponader of Baker & Daniels.	0.20
	AJO	E-mail to W. Ponader of Baker & Daniels regarding status of preference work.	0.10
	AJO	Review and modify preference worksheet received from D. Good to update allocation of reason for disbursement and begin reconciliation and verification of same.	2.70
07/01/2011	AJO	Complete categorization and reconciliation of revised preference schedule.	1.20
	AJO	Prepare vendor summary for preference schedule.	1.30
	AJO	Review and create distribution version of revised preference file.	0.50
	AJO	E-mail revised preference file to W. Ponader of Baker & Daniels with details as to changes from last version.	0.20
	AJO	Review and respond to e-mail from W. Ponader of Baker & Daniels regarding preference file.	0.20
	AJO	Review, research, and respond to question raised by W. Ponader of Baker & Daniels regarding DDV information for preference file.	0.20
07/25/2011	AJO	Review and respond to e-mail from W. Ponader of Baker & Daniels regarding status of the diverted payments schedule.	0.20
	AJO	Research in accounts receivable liquidation analysis file for diverted payment information.	1.00
	AJO	Prepare schedule of known diverted or misdirected payments for verification.	0.50
	AJO	E-mail to W. Ponader of Baker & Daniels forwarding the Superior Livestock analysis and discuss work that needs to be completed regarding misdirected payments.	0.30

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			HOURS
07/26/2011	AJO	E-mails from and to W. Ponader of Baker & Daniels regarding request for call tomorrow to discuss Superior's reconciliation and status of directed transfers.	0.20
07/27/2011	AJO	Discussions with S. Abbott regarding misdirected checks to be verified and review schedule regarding same.	0.20
08/01/2011	AJO	E-mail to W. Ponader of Baker & Daniels regarding status of misdirected check project.	0.10
	AJO	Discussions with staff and review of documents and lists prepared or obtained by staff regarding misdirected checks.	0.60
	AJO	Review and document check information found by B. Royalty and S. Abbott in reviewing files for misdirected checks and customer payments to suppliers or branches.	1.40
08/03/2011	AJO	Continue review and recording of misdirected cash information.	2.70
08/04/2011	AJO	Continue review of misdirected cash schedule by reviewing files, noting documentation present, and research in customer files.	4.40
	AJO	Add known "customer paid Superior" invoices to misdirected payments list.	0.40
	AJO	Review supplementary information for "customer paid Superior" items and note findings in misdirected cash file.	1.30
08/05/2011	AJO	Continue review, research and verification of information related to misdirected payments.	5.80
08/09/2011	AJO	Review SOLM preference worksheet section per e-mail request from W. Ponader of Baker & Daniels.	0.20
	AJO	Extract SOLM preference data and e-mail same to D. Good for review and corrections.	0.30
	AJO	Discussion with D. Good regarding check research requested regarding SOLM preference data.	0.20
08/10/2011	AJO	Correct field check dates in preference file using information previously obtained and e-mail to W. Ponader of Baker & Daniels.	1.60
	AJO	Review misdirected payments report, note items requiring research and discuss project with S. Abbott.	0.60
08/12/2011	AJO	Review, research and update misdirected checks list per comments with findings from S. Abbott.	3.20
08/15/2011	EML	Meeting with B. Royalty regarding reconciliation of diverted check files and issues related thereto.	0.40
	AJO	Continue review of misdirected check list, verification of data, and research regarding discrepancies.	2.30
08/16/2011	AJO	Continue research related to discrepancies between S. Abbott's findings regarding misdirected checks and current version of worksheet.	1.80
08/17/2011	AJO	Review misdirected checks list and note questions	

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			HOURS	
		for S. Abbott to review and research.	0.90	
08/18/2011	AJO	Discussions with staff regarding misdirected checks list and attempt to centralize documents related to same.	0.70	
		Preference Analysis	107.80	40,012.00
05/05/2011	EML	Review SOLM contract summary and reconcile same to checks received for margin settlement on three of numerous contracts.	0.90	
05/25/2011	EML	Telephone call with R. Nichols regarding forward contract with R. Bartling and resolution of same.	0.10	
	EML	Telephone call with R. Bartling regarding possible terms on economic settlement of contract for 200 steers.	0.10	
	EML	Telephone call with J. Knauer, trustee, regarding settlement of contract with R. Bartling and engagement letter on appraisal of Cattlemen's.	0.40	
	EML	Review contract values associated with R. Bartling's contract including market value of similarly priced cattle in order to assess offer regarding same.	0.90	
	EML	Prepare summary e-mail to T. Odle and J. Knauer regarding terms of proposed transaction relating to R. Bartling's cattle.	1.30	
05/26/2011	EML	Telephone call with T. Odle of Superior regarding cattle to be sold from R. Bartling.	0.10	
05/28/2011	EML	Telephone call with R. Bartling regarding 200 steers covered by forward contract and sale options regarding same.	0.20	
05/31/2011	EML	Review of e-mail correspondence related to SOLM checks and respond to same.	0.20	
	EML	Telephone call with J. Carr of Baker & Daniels and J. Knauer, trustee, regarding accounting of SOLM checks received to-date.	0.30	
06/07/2011	EML	Prepare update to schedule of checks received from SOLM.	0.40	
06/13/2011	EML	Telephone call to T. Odle regarding payment received from the contract cattle sale.	0.10	
06/15/2011	EML	Review e-mail regarding financial information relating to AgriBeef from D. DeNeal and further review of internal source documents of ELC in order to confirm same.	0.40	
	EML	Telephone call with D. DeNeal regarding AgriBeef and documents requested by T. Gibson's trustee.	0.20	
07/11/2011	EML	Review lease memorandum and distribute same to T. Hall of Baker & Daniels and J. Knauer, trustee, for further action.	0.30	
07/15/2011	EML	E-mails to and from J. Carr regarding updates to liquidation analysis regarding forward contracts.	0.20	
07/25/2011	EML	Review SOLM contract assignment summary and compare to ELC forward contract summary in order to compare contract population files in order to respond to		

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			HOURS	
		contract assignment claims which are being made by SOLM.	0.90	
	EML	Discussion with ELC's staff regarding possible leased locations including pasture leases in order to respond to possible need for additional extension of time for acceptance or rejection of same.	0.20	
	AJO	Research in download file, historical financial statements and discussions with staff regarding rental property.	1.20	
	AJO	Prepare e-mail to T. Hall of Baker & Daniels regarding the non-residential lease agreements.	0.20	
	AJO	Telephone call from T. Hall of Baker & Daniels regarding leases.	0.10	
07/26/2011	EML	Prepare reconciliation of the SOLM contracts of which they are claiming an assignment with associated ELC contract numbers in order to begin to build file containing summary of the underlying documentation behind same.	1.10	
07/27/2011	EML	Prepare summary of the SOLM contract history from Eastern's records and associated vendor payment status from external, as well as internal data sources in order to respond to the contract assignment claims which are being asserted.	2.80	
07/28/2011	EML	Prepare and distribute the summary analysis of SOLM/ELC contract files including shipping dates, associated invoice amounts and payment status of same to D. DeNeal of Baker for use in contract assignment discussions between ELC estate and SOLM.	2.60	
07/29/2011	EML	Prepare additional data for inclusion and distribution to D. DeNeal of Baker regarding SOLM forward contracts.	0.90	
08/29/2011	EML	Telephone calls with J. Lovell of Lovell regarding nature of documents which were submitted by R. Nichols regarding 125-head of cattle delivered to Cactus pursuant to an ELC contract.	0.40	
08/30/2011	EML	Review contract file related to Weborg Feeders in order to determine dollar amount of down money related to contracts which had not yet been fulfilled by ELC, this in order to further determine impact on collectibility of accounts receivable.	0.60	
		Lease Anal./Exec. Contracts	17.10	6,561.00
05/02/2011	AJO	Telephone calls from, walk through facility and respond to survey questions from M. Hardwick of Technical Inspection Services, who was hired by the insurer to survey the premises.	1.40	
05/04/2011	AJO	Telephone calls from D. Beauchamp regarding the W-2 request.	0.20	
05/11/2011	AJO	Discussion with J. Finchum regarding record cataloguing project.	0.30	
05/12/2011	AJO	Develop and chart record storage guidelines for labeling of boxes and cataloguing of records.	1.30	
	AJO	Discussion with staff to review record storage		

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			HOURS
		guidelines.	0.80
	AJO	Meeting with staff to discuss facility clean up procedures and guidelines.	0.50
	AJO	Distribute record storage guidelines with template to staff.	0.20
	AJO	Transfer record storage template to spare computer and review form with J. Finchum.	0.20
	AJO	Review sample boxes in storage room and discuss reports and documents to be saved with D. Good.	0.20
	AJO	Locate and e-mail sample record storage logs from other cases to D. Good.	0.20
05/17/2011	CMP	Respond to questions from Eastern's staff regarding the criteria for documents to be put in storage versus what can be thrown away.	0.50
05/19/2011	AJO	Review progress of record boxing, items staged for disposal, office clean up on second floor, and respond to questions from the staff regarding office clean up.	0.40
05/20/2011	AJO	Research regarding purchasing flash drives to back up the staff's personal computers and discussion with J. Finchum requesting purchase of same.	0.30
	AJO	Discussions with staff regarding records and office review project.	0.30
	AJO	Back up personal computers of the staff.	0.50
	AJO	Work with apparent virus issues on B. Royalty's computer including scanning with McAfee software.	0.70
05/23/2011	AJO	Work with J. Finchum to replace B. Royalty's computer.	0.30
	AJO	Discussions with staff to discuss record storage and office clean-up issues.	0.40
05/24/2011	AJO	Set up J. Finchum on loaner laptop computer to maintain a records storage log, and swap laptop computers with D. Good to allow D. Good to use laptop with Excel 2007.	0.40
	AJO	Arrange for order and delivery of boxes for record storage.	0.30
05/26/2011	AJO	Discussions with staff regarding clean-up and records storage issues.	0.40
06/08/2011	AJO	Discussion with D. Good regarding record storage issues and review and discussion of various files and types of documents and their disposition.	0.30
06/16/2011	EML	Telephone call with T. Hall of Baker & Daniels regarding the upcoming Sheriff sale and alternative plans.	0.20
	AJO	Research and contact auctioneers regarding possible auction of personal property at facility.	1.30
	AJO	Research and contact brokers and agents regarding possible month-to-month lease of spaces.	0.90
	AJO	Telephone calls from contacted auctioneers to discuss status and discuss plans for gathering information for a site visit.	0.40
06/17/2011	AJO	Discussions with J. Finchum requesting preparation of fixed asset inventory lists, beginning with one	

Eastern Livestock

			HOURS
		for electronic equipment with make, model and serial number.	0.40
	AJO	Assist J. Finchum and S. Abbott in fixed asset serial number recording project.	0.40
	AJO	Telephone calls from and to K. Hoene of Cornerstone Group regarding occupancy time frame and space requirements.	0.20
	AJO	Review website cited by K. Hoene of Cornerstone Group for potential office spaces.	0.20
06/20/2011	EML	Evaluate and repair failure of the ELC computer systems.	1.30
06/22/2011	AJO	Telephone call from Todd at LeaseNet regarding office space search.	0.20
06/27/2011	AJO	Discussions with D. Good and J. Finchum regarding record review progress in upstairs offices and storage areas.	0.60
	AJO	Telephone call from Andrew at LoopNet regarding office lease issues.	0.20
06/28/2011	AJO	Research related to Garr Trucking documentation; e-mail related documents to P. O'Malley.	0.20
	AJO	Telephone calls from Andrew at LoopNet regarding space considerations and lease possibilities.	0.30
06/29/2011	AJO	Discussions with J. Finchum and review record storage log entries for work completed.	0.30
	AJO	Review expense, commissions and other payables areas upstairs and discuss boxing and recording of same with J. Finchum.	0.20
	PJO	Correspondence with E. Barnes regarding request for settlement proposal.	0.10
06/30/2011	AJO	Review e-mails and notes from discussions with auctioneers, office brokers and rental agents in preparation for office search.	0.30
	AJO	Discussions with staff regarding computers, printers and other equipment necessary to move to new office.	0.40
	AJO	Review contents of server room and discuss I/T consultant contact information with J. Finchum.	0.30
	AJO	Telephone call and e-mail to T. Austin of C.P.D. regarding pending move and desire to have him handle move and setup of server, phones and internet connection; discuss logistics and timing of same.	0.50
	AJO	Research regarding record storage companies available in the area.	0.30
	AJO	Telephone call to Andy, account manager at The Data Vault, discussing situation and requesting information on the company and rate sheets.	0.20
	AJO	Discussion with staff regarding next project of preparing office for move by boxing records, clearing items for disposal, and discussing areas to prioritize.	0.40
	JCW	Meeting with auctioneer to determine value of remaining office furniture and time frames involved with possible sale of same.	0.70
	JCW	Search of Internet listings for vacant office space in New Albany, IN.	1.50
	JCW	Canvas local area of New Albany for possible alternative office space.	1.00

Eastern Livestock

			HOURS
	JCW	Telephone calls with realtors regarding spaces that they have for lease and discuss possible occupancy by bankrupt entity.	1.20
	JCW	Meeting with Kevin Burns, a realtor, for a space on State Street in New Albany and discuss possible terms for occupancy of space by the debtor.	1.00
07/01/2011	AJO	Telephone call from C. Johnson of The Data Vault to discuss storage needs.	0.20
	AJO	View upstairs storage area, offices and cubicle areas to determine amount of work necessary to prepare for the transfer of records to storage or new office.	0.30
	JCW	Draft memo to Pat O'Malley regarding offer from realtor for occupancy of space on State Street in New Albany.	1.00
07/05/2011	AJO	Review selected documents from D. Brangers' and D. Good's offices with D. Good and provide guidance as to disposition and recording of the items; continue touring office areas being sorted and boxed by D. Good.	0.60
07/06/2011	AJO	Discussion with staff regarding supplies necessary to continue storage project; order additional storage boxes.	0.30
	AJO	Telephone call from C. Johnson of The Data Vault regarding status related to record storage set up and transfer.	0.20
	PJO	Draft memorandum describing the office move.	0.80
07/12/2011	AJO	Discussions with staff regarding status of move, and prioritization of items that need to get done.	0.30
	AJO	Tour upstairs to assess progress of record boxing and volume of records to be stored at the new facility or storage location.	0.30
	AJO	Discussion with J. Finchum regarding recap of storage boxes and detailed records behind same.	0.20
	AJO	Discussion with D. Good regarding boxing progress and review selected records and assist in determining whether records need to be retained.	0.30
	AJO	Tour office with J. Finchum and discuss what needs to be done to prepare for the move, including segregation and labeling of records for other entities and identification of boxes to move directly to the storage facility.	0.90
	AJO	Review various reports identified by D. Good and assist in determination of whether they need to be preserved.	0.30
	AJO	Begin review, boxing and labeling of "permanent file" records.	0.90
07/13/2011	AJO	Discussion with J. Finchum regarding box labeling and logging.	0.20
	JCW	Contact with Kevin Burns regarding the proposal to rent the store front on State Street in New Albany.	0.30
07/14/2011	AJO	Discussion with J. Finchum regarding record storage status and plans.	0.20
07/15/2011	AJO	Discussions with the staff regarding status, Thursday's Sheriff's sale and assign tasks to J.	

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11/11/2011

			HOURS
		Finchum and V. Weidman.	0.50
07/18/2011	AJO	Discussion with staff regarding C. Schuchmann's contact information and e-mail same to D. DeNeal of Baker & Daniels.	0.20
	AJO	Discussion with D. Good and review progress of boxing activity in D. Brangers' and D. Good's offices.	0.50
	AJO	Discussion with J. Finchum and review of progress in recording boxes in storage room.	0.30
07/19/2011	AJO	Review progress of upstairs record storage tasks.	0.30
	AJO	Review documents segregated by S. Abbott and J. Finchum to assist in determination as to their disposition.	0.40
	AJO	Review progress of record cataloging with J. Finchum.	0.20
07/20/2011	AJO	Research in files and discussions with staff regarding 650 acres in Lanesville, Indiana, per the e-mail request of P. O'Malley, including downloading summary of information from the County Assessors' offices and other information for review with staff.	1.40
	AJO	Review warranty deed file and note findings in e-mail to P. O'Malley with attachments.	0.60
	AJO	Prepare note to staff regarding the P. Turley box not found and request search for same.	0.10
07/21/2011	AJO	Review cabinets near the entrance and discussion with staff regarding segregating personal records for the Gibson family and other parties and identifying locations where their records are located.	0.30
	AJO	Discussion with V. Weidman regarding P & R Livestock files and locate segregated copies for her to copy for working files.	0.20
07/22/2011	AJO	Discussions with J. Finchum regarding the record storage project status and the need to restore commonly used files to their former filing places for ease of access.	0.30
07/25/2011	AJO	Discussion with V. Weidman regarding problems with the second copier and the need to set up scanning or printing capabilities for various users and request service call to data copy.	0.30
07/29/2011	EML	Meeting with ELC's staff and A. Omori to discuss accounts receivable and accounts payable file organization project.	0.50
	EML	Meeting with B. Royalty and A. Omori to finalize process for organization information for ELC's accounts receivable and accounts payable files.	0.30
	AJO	E-mails from and to C. Johnson of The Data Vault (a local record storage company) regarding status of the case and postponement of moving records to storage.	0.20
	AJO	Meeting with L. Lynch and staff regarding record organization, files to be maintained, and need to produce vendor files for outstanding cattle payables.	0.50
	AJO	Meeting with L. Lynch and B. Royalty to discuss her	

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			HOURS
		leadership role in maintaining accounts receivable files and logistics of same.	0.30
08/04/2011	AJO	Obtain serial number for P. Turley's hard drive and scan to L. Lynch.	0.30
08/09/2011	AJO	Discussion with staff regarding record storage issues and e-mails from and to P. O'Malley regarding same.	0.40
08/10/2011	AJO	Research insurance policies and telephone call to K. Boncquet of Mayfield Insurance regarding policies and coverage.	0.40
	AJO	E-mail to L. Lynch regarding insurance coverage and premium due dates.	0.20
	AJO	Review record storage logs maintained by J. Finchum and D. Good, combine files and note items for follow up.	1.20
08/11/2011	AJO	Review storage log questions with J. Finchum and D. Good and note resolution of same.	0.70
	AJO	Discussions with staff and notate boxes taken by K. Pry, T. Gibson's bankruptcy trustee, and the USDA/FBI.	0.30
	AJO	Discussions with staff and review of remaining boxes, process was related to confirming the identification of boxes taken by K. Pry or the USDA/FBI.	0.60
	AJO	Meeting with Wes of Republic Bank and locksmith to coordinate and monitor changing of exterior facility door locks.	0.50
	AJO	Test keys obtained from locksmith for exterior door locks.	0.30
	AJO	Discussion with A. Yates of the USDA regarding CDs with scanned copies of documents from boxes in their custody and request confirmation of box numbers taken.	0.20
	AJO	Review scanned CDs and copy files from the nine CDs to laptop.	1.10
08/15/2011	EML	Telephone call with L. Edwards of West Kentucky TN Livestock regarding paperwork located at office which needs to be removed and e-mail regarding same to T. Hall at Baker.	0.40
	AJO	Research and review of files and documents related to payroll processing, human resources, and accounting functions in light of D. Good's planned termination.	1.30
08/16/2011	AJO	Research regarding 401(k) plan background and other D. Good responsibilities in planning for D. Good's termination.	1.20
08/18/2011	AJO	Update record storage log for boxes noted as taken by USDA/FBI; format report, and e-mail list to L. Lynch for distribution.	0.30
	AJO	Prepare list of files taken by K. Pry, T. Gibson's Bankruptcy Trustee, for which we would like copies or files returned.	0.60
08/19/2011	AJO	Review and copy selected files to shared drive for possible use by L. Lynch in my absence.	0.80

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11/11/2011

			HOURS	
08/24/2011	EML	Review e-mail chain regarding allowing G. Gibson access to the ELC facility.	0.10	
08/26/2011	EML	Prepare life insurance renewal form for delivery to T. Gibson and telephone call regarding same.	0.30	
08/29/2011	EML	Telephone calls to and from J. Lawson of the security firm regarding the nature of the alarm-trip on Sunday at ELC.	0.40	
	EML	Meeting with T. P. Gibson regarding signing paperwork for extension of life insurance policy.	0.50	
08/31/2011	AJO	Discussions with J. Finchum regarding boxes returned by K. Pry, T. Gibson's Bankruptcy Trustee.	0.30	
	AJO	Search facility with J. Finchum for P. Turley's Box Number 1D.	0.50	
	AJO	Review documents returned by K. Pry in new box and compare same to record storage lists.	0.40	
		Managing Business Operations	53.30	19,893.50
05/04/2011	PJO	Review Abilene Texas Foods' file in advance of the conference call with counsel.	0.20	
	PJO	Telephone conversation with M. Fenzel and S. O'Neill regarding background of the litigation and resulting promissory note from Abilene Texas Foods.	0.30	
05/31/2011	EML	Discussion with V. Weidman of ELC regarding accounts receivable activity related to purchase and billing activity related to Texas Brand Ribs.	0.40	
06/20/2011	PJO	Analysis of the remaining payments due under the Abilene Texas Food note.	0.60	
06/21/2011	PJO	Update analysis of Abilene Texas Food note at different discount rates; correspondence to counsel regarding same.	0.40	
06/24/2011	PJO	Analysis of activity in the amounts due from Abilene Texas Foods and reconcile to Eastern's records.	0.60	
	PJO	Correspondence with M. Fenzel regarding uncashed checks relating to Abilene Texas Foods proceeds.	0.10	
07/06/2011	PJO	Correspondence with E. Barnes regarding possible settlement of the Abilene Texas Foods' note.	0.10	
07/07/2011	PJO	Further review of mortgage documents relating to the Abilene Texas Ribs note.	0.30	
07/14/2011	PJO	Forward uncashed check received from Middleton Reutlinger to M. Fenzel for re-issuing.	0.30	
	PJO	Correspondence with M. Fenzel regarding deeds of trust on J & L Farms.	0.20	
	PJO	Review documents relating to notes receivable from Don Garrett.	0.40	
07/20/2011	PJO	Correspondence with M. Fenzel regarding mortgages on JL Farms relating to the Garrett notes.	0.20	
07/21/2011	PJO	Review correspondence regarding notes due from Don Garrett.	0.20	
	AJO	Review e-mails from J. Carr of Baker & Daniels		

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11/11/2011

			HOURS	
		regarding Garrett notes receivable; respond to messages and forward contents to P. O'Malley.	0.30	
07/27/2011	PJO	Correspondence with J. Knauer regarding recent offer received to compromise the Abilene Texas Rib note.	0.20	
	PJO	Summarize and forward supporting documentation regarding the Abilene Texas Rib note.	0.20	
		Sale of Assets	5.00	2,565.50
05/04/2011	EML	Telephone call with J. Bosco regarding possible related party bank account review and weekly disbursement approval.	0.30	
05/11/2011	EML	Review and distribute budget-to-actual and updated cash receipts schedule to lenders before the call on Thursday.	1.70	
	EML	Telephone call with J. Bosco of Fifth Third regarding budget-to-actual and collection efforts.	1.00	
05/12/2011	EML	Telephone conference call with J. Bosco of Fifth Third and representatives of Wells Fargo including R. Yandry and M. Stoeberl regarding updated liquidation analysis and overall asset recovery efforts and timelines.	1.30	
	EML	Prepare discussion outline for the lender conference call.	0.70	
	AJO	Review and revisions to various reports for L. Lynch's bank call.	0.60	
05/19/2011	EML	Telephone call with J. Bosco of Fifth Third regarding updates on asset recovery actions and need for an extension of the budget.	0.70	
05/24/2011	EML	Telephone conference call with J. Bosco of Fifth Third, members of Wells Fargo including R. Yandry, E. Whitfield and J. Knauer, trustee, regarding updates on critical asset recovery tasks for ELC.	1.10	
05/25/2011	EML	Telephone call with J. Bosco regarding possible settlement of contract with R. Bartling.	0.10	
05/31/2011	EML	Telephone call with J. Bosco of Fifth Third regarding approval of the budget.	0.10	
06/09/2011	EML	Telephone call with J. Bosco of Fifth Third regarding approval of budget and preparation of liquidation analysis.	0.20	
	EML	Telephone conference call with ELC lenders including J. Bosco of Fifth Third, R. Yandry of Wells and J. Knauer, trustee, regarding updates on delivery of liquidation analysis and other discovery.	0.50	
06/28/2011	EML	Review budget-to-actual analysis prior to distribution of same to lenders.	0.30	
	PJO	Prepare package of materials regarding Texas Abilene Foods note for upcoming lender call.	0.30	
06/29/2011	EML	Prepare for call with secured lenders.	0.50	
	EML	Telephone conference call with J. Bosco of Fifth Third, R. Yandree, J. Stewart and M. Stoeberl of Wells Fargo, J. Knauer, trustee, and P. O'Malley of DSI to discuss case update including		

Eastern Livestock

			HOURS
		budget-to-actual professional fee update and updates on settlement discussions with ClickrWeight and Texas Brand Ribs.	0.80
	PJO	Preparation for upcoming call with the lenders.	0.30
	PJO	Telephone conference call with L. Lynch, J. Knauer and representatives from the lenders regarding general status and recent court hearing.	0.80
07/11/2011	PJO	Preparation for tomorrow's meeting with representative from Fifth Third Bank.	0.50
07/12/2011	EML	Meeting with J. Bosco of Fifth Third, R. LaTour of Vorys, J. Knauer, trustee, T. Hall, K. Toner, W. Ponader and J. Carr of Baker & Daniels regarding case status meeting and go forward strategy to drive asset recovery actions of professionals.	7.50
	PJO	Meeting at the offices of Baker & Daniels with J. Knauer, J. Bosco, R. LaTour, L. Lynch and counsel from Baker & Daniels to discuss general status of the case, litigation status and range of potential recoveries.	6.00
07/19/2011	EML	Prepare for call with the lenders.	1.00
	EML	Telephone conference call with P. O'Malley of DSI, K. Toner of Baker & Daniels, J. Knauer, trustee, and members of Wells Fargo including R. Yandry, E. Whitfield and M. Stoeberl regarding updated liquidation analysis and updated professional fee budget.	1.00
	PJO	Final revisions to the handouts for the periodic call with the lenders and distribute.	0.80
	PJO	Telephone conference call with J. Knauer, L. Lynch, K. Toner (partial) with the lenders to discuss current status of the case.	1.00
07/25/2011	EML	Review budget and distribute same to J. Bosco at Fifth Third for approval.	0.20
08/02/2011	EML	Telephone conference call with lenders including J. Bosco of Fifth Third, E. Whitfield and M. Stoeberl of Wells, T. Hall of Baker and R. LaTour of Vorys to discuss status of objections filed yesterday and the next steps for resolution.	0.80
	EML	Prepare agenda for the bank call.	0.30
08/16/2011	EML	Telephone call with J. Bosco of Fifth Third regarding payment status of life insurance premium.	0.20
	EML	Review e-mail correspondence, budget information and bank records in order to trace payment status of insurance premium.	1.20
08/17/2011	EML	Review and distribution of budget to J. Bosco of Fifth Third for approval.	0.20
	AJO	Prepare standard payroll worksheet per request of J. Bosco of Fifth Third Bank.	0.40
08/18/2011	EML	Review preliminary plan proposal circulated by J. Carr at Baker.	1.90
	EML	Prepare for call with lenders including review of updated cash receipts and disbursement schedule.	0.70
	EML	Telephone conference call with J. Bosco of Fifth Third, R. Yandry, E. Whitfiel and M. Stoeberl of	

Eastern Livestock

			HOURS	
		Wells, T. Hall of Baker and R. LaTour of Vorys regarding updates on litigation actions and cash collection activity as well as hearing on Monday and various objections which have been filed.	0.70	
	AJO	Revise cash report to provide four-week summary for Fifth Third Bank.	0.40	
08/19/2011	AJO	E-mails to and from J. Bosco of Fifth Third Bank regarding intent to request payroll funding absent his objections.	0.20	
08/25/2011	EML	Telephone call with J. Bosco of Fifth Third regarding estimate of the wind down of the administrative and other staff at ELC.	0.70	
		Secured Lenders/Cash Colltl.	37.00	15,676.00
05/02/2011	EML	Review information sought by FNB of Virginia prior to distribution of same.	0.10	
05/04/2011	EML	Telephone call with C. Baumgardner of W.T. Appraisal regarding metrics used to evaluate feedyards and costs of valuation.	0.50	
05/06/2011	EML	Prepare and distribute to J. Knauer, trustee, and Baker & Daniels results of inquiry regarding business valuation process for Cattlemen's.	0.80	
05/16/2011	EML	Prepare e-mail to WT Appraisal regarding the engagement letter.	0.20	
	EML	Telephone call with Sharon at WT Appraisal regarding needed going concern value appraisal.	0.30	
	EML	Prepare e-mail to D. DeNeal at Baker & Daniels regarding terms of the engagement letter for the appraisal.	0.10	
05/25/2011	EML	Telephone call with Sharon of WT Appraisers regarding status of receipt of the engagement letter and possible conflicts related thereto.	0.30	
	EML	Prepare and distribute e-mail to Baker & Daniels and J. Knauer, trustee, regarding status of signed engagement letter and the possible conflict related thereto.	0.40	
06/01/2011	EML	Telephone call with Sharon of WT Appraisal regarding no conflict clearance from J. Carr of Baker and next steps to move forward with engaging appraisal.	0.10	
06/14/2011	EML	Telephone calls with Sharon of WT Appraisers regarding moving forward on Cattlemen's valuation and contact person at Cattlemen's.	0.20	
06/27/2011	EML	Review Clickrweight correspondence received from D. DeNeal of Baker and Daniels and e-mail summary schedule relating to expenditures regarding same made by ELC to D. DeNeal in order to better pursue settlement discussions.	0.60	
	AJO	Discussions with D. Good regarding research request for Klik R Weight's investment and paid expenses.	0.30	
07/12/2011	AJO	Research in download file for distributions from Cattlemen's or Okie Farms.	0.30	
	AJO	Discussion with D. Good requesting she research to		

Eastern Livestock

			HOURS	
		determine whether any distributions were received since October 1, 2009 from Okie Farms or Cattlemen's.	0.20	
	AJO	Research files and discussion with staff regarding Okie Farms banking information.	0.30	
	AJO	Research in clicRweight and Cattlemen's files for additional relevant information.	0.50	
	AJO	Review cash receipts report run by D. Good to identify investment proceeds or dividends.	0.50	
07/28/2011	EML	Review e-mail correspondence from J. Carr regarding Cattlemen's options and the need for a valuation estimate.	0.40	
	AJO	Research in T. Gibson's download file for activity with Cattlemen's and prepare schedule summarizing same.	0.80	
	AJO	Review Your Community Bank statements for T. Gibson to obtain copy of Cattlemen's check deposited on 9/28/11.	0.40	
	AJO	Research and prepare present value calculation for Cattlemen's redemption value.	1.60	
07/29/2011	AJO	Use prime rate forecast obtained by L. Lynch to calculate discount rate and present value of the annuity for Cattlemen's redemption price estimate.	0.30	
08/04/2011	EML	Review and distribute Cattlemen's valuation to J. Carr at Baker.	0.20	
	AJO	Review, finalize and create distribution version of calculation of net present value of Cattlemen's redemption price.	0.60	
08/09/2011	AJO	Telephone call from T. Gibson offering assistance in discussing valuation of or in the sale of assets, including stockyards.	0.10	
	AJO	Research in files regarding Culleoka Stockyards, mentioned by T. Gibson as possibly partially owned by ELC.	0.40	
	AJO	Discussions with J. Finchum and D. Good regarding Culleoka Stockyards; review tax return, noting T. Gibson as partial owner, not ELC.	0.30	
08/12/2011	AJO	Review e-mails from T. Hall of Baker & Daniels regarding Cattlemen's Feedlot and download attached schedules.	0.20	
	AJO	Research and analysis of Cattlemen's yardsheet reconciliation.	2.40	
08/19/2011	AJO	Analyze Beef Marketing Group and Cattlemen's Feedlot transactions in download file to attempt to identify activity appearing to be commission based.	0.60	
		Non-Debtor Subsidiary Issues	14.00	5,243.00
06/20/2011	EML	Review GIPSA registration documents located at Eastern's offices, as well as locate and review various state licensing documents in order to confirm that Eastern conducted business as a registered livestock dealer as requested by D. DeNeal of Baker & Daniels.	1.50	
06/21/2011	EML	Review Florida's state website for listing of licensed livestock dealers in order to search for		

Eastern Livestock

			HOURS	
		the latest Eastern license.	0.30	
06/23/2011	EML	Meeting with the ELC staff to review documents located in S. McDonald's office relating to the Livestock compensation program and Eastern's personnel role in same.	0.80	
	EML	Review Livestock compensation program website and reconcile ELC's recipient list to same; communicate same to K. Toner of Baker & Daniels.	2.40	
08/02/2011	EML	Telephone call with T. Hall of Baker regarding responding to various objections raised yesterday, as well as production of tax returns and audited financial statements.	0.40	
08/04/2011	EML	Review the Joplin and SOLM ELC accounts payable data in order to assess proof of claim information included in preliminary settlement documents.	0.40	
08/12/2011	AJO	Research and reply to W. Ponader of Baker & Daniels' request for documents related to GIPSA filings.	0.30	
08/15/2011	EML	Review e-mail correspondence from W. Ponader and documentational response to same from A. Omori regarding ELC registration data supplied to GIPSA; compare same to individual paperwork submitted by ELC to GIPSA for various branch representatives.	0.80	
	AJO	Search additional files, scan documents related to GIPSA or PSA filings, and e-mail same to W. Ponader of Baker & Daniels.	0.60	
	AJO	Telephone conference call with L. Lynch and W. Ponader of Baker & Daniels regarding GIPSA and PSA issues.	0.20	
08/19/2011	EML	Review all GIPSA annual report filings to locate balance of 2009 data.	1.50	
		Litigation Support	9.20	3,525.50
05/23/2011	EML	Review and disseminate information pertaining to the open accounts receivable from R. Shepard and payment history related thereto to J. Johnson of USDA as requested by J. Knauer, trustee.	0.80	
07/07/2011	EML	Meeting with A. Yates of the USDA and M. Hamrock of the FBI regarding identification, location and background for various source documents which have been requested by them.	3.10	
08/02/2011	AJO	Telephone conference call with L. Lynch and A. Yates of USDA regarding Republic Bank's changing of facility exterior locks and discuss timetable for return of records taken for copying.	0.10	
		Antitrust	4.00	1,538.50
05/02/2011	EML	Travel from Cleveland, OH, to ELC's offices in New Albany, IN.	3.50	
	AJO	Travel from Chicago, Illinois, to New Albany, Indiana.	3.50	
05/06/2011	EML	Travel from ELC offices in New Albany, IN, to Cleveland, OH.	3.50	

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			HOURS
	AJO	Travel from New Albany, Indiana, to Chicago, Illinois.	3.50
05/09/2011	AJO	Travel from Chicago, Illinois, to New Albany, Indiana.	3.50
05/10/2011	EML	Travel from, Cleveland, OH, to Eastern's offices in New Albany, IN.	3.50
05/13/2011	AJO	Travel from New Albany, Indiana, to Chicago, Illinois.	3.50
05/16/2011	CMP	Travel to New Albany, IN.	3.50
05/18/2011	CMP	Travel to Chicago, IL.	3.50
	AJO	Travel from Chicago, Illinois, to New Albany, Indiana.	3.50
05/20/2011	AJO	Travel from New Albany, Indiana, to Chicago, Illinois.	3.50
05/23/2011	AJO	Travel from Chicago, Illinois, to New Albany, Indiana.	3.50
	EML	Travel from Cleveland, OH, to ELC offices in New Albany, IN.	3.50
05/26/2011	EML	Travel from Eastern's offices in New Albany, IN, to Cleveland, OH.	3.50
05/27/2011	AJO	Travel from New Albany, Indiana, to Chicago, Illinois.	3.50
05/31/2011	EML	Travel from Cleveland, OH, to ELC offices in New Albany, IN.	3.50
	AJO	Travel from Chicago, Illinois, to New Albany, Indiana.	3.50
06/01/2011	EML	Travel from Eastern's offices in New Albany, IN, to Fort Wayne, IN.	3.50
06/03/2011	AJO	Travel from New Albany, Indiana, to Chicago, Illinois.	3.50
06/06/2011	EML	Travel from home to Eastern offices in New Albany, IN.	3.50
	AJO	Travel from Chicago, Illinois, to New Albany, Indiana.	3.50
06/10/2011	AJO	Travel from New Albany, Indiana, to Chicago, Illinois.	3.50
06/13/2011	EML	Travel from Cleveland, OH, to ELC offices in New Albany, IN.	3.50
	AJO	Travel from Chicago, Illinois, to New Albany, Indiana.	3.50
06/17/2011	EML	Travel from Eastern offices in New Albany, IN, to Cleveland, OH.	3.50
	AJO	Travel from New Albany, Indiana, to Chicago, Illinois.	3.50
06/20/2011	EML	Travel from Cleveland, OH, to Eastern offices in New	

Eastern Livestock

			HOURS
		Albany, IN.	3.50
	AJO	Travel from Chicago, Illinois, to New Albany, Indiana.	3.50
06/22/2011	PJO	Travel from Chicago, IL, to Louisville, KY.	3.50
06/24/2011	EML	Travel from Eastern offices in New Albany, IN, to Cleveland, OH.	3.50
	AJO	Travel from New Albany, Indiana, to Chicago, Illinois.	3.50
	PJO	Travel from New Albany, IN, to Chicago, IL.	3.50
06/27/2011	AJO	Travel from Chicago, Illinois, to New Albany, Indiana.	3.50
06/29/2011	JCW	Travel to Louisville, KY.	3.50
07/01/2011	AJO	Travel from New Albany, Indiana, to Chicago, Illinois.	3.50
07/05/2011	EML	Travel from Cleveland, OH, to Eastern's offices in New Albany, IN.	3.50
	AJO	Travel from Chicago, Illinois, to New Albany, Indiana.	3.50
07/06/2011	PJO	Travel from Chicago, IL, to New Albany, IN.	3.50
07/08/2011	EML	Travel from Eastern's offices in New Albany, IN, to Cleveland, OH.	3.50
	AJO	Travel from New Albany, Indiana, to Chicago, Illinois.	3.50
	PJO	Travel from New Albany, IN, to Chicago, IL.	3.50
07/11/2011	EML	Travel from Cleveland, OH, to Eastern's offices in New Albany, IN.	3.50
	EML	Travel to Indianapolis, IN, from New Albany, IN.	2.00
	AJO	Travel from Chicago, Illinois, to New Albany, Indiana.	3.50
	PJO	Travel from Chicago, IL, to Indianapolis, IN.	3.50
07/12/2011	EML	Travel from Indianapolis, IN, to New Albany, IN.	2.00
	PJO	Travel from Indianapolis, IN, to New Albany, IN.	2.00
07/14/2011	EML	Travel from Eastern offices in New Albany, IN, to Cleveland, OH.	3.50
	PJO	Travel from New Albany, IN, to Chicago, IL.	3.50
07/15/2011	AJO	Travel from New Albany, Indiana, to Chicago, Illinois.	3.50
07/18/2011	AJO	Travel from Chicago, Illinois, to New Albany, Indiana.	3.50
07/22/2011	AJO	Travel from New Albany, Indiana, to Chicago, Illinois.	3.50
07/25/2011	EML	Travel to Eastern offices in New Albany, IN, from Cleveland, OH.	3.50
	AJO	Travel from Chicago, Illinois, to New Albany, Indiana.	3.50
07/29/2011	EML	Travel from Eastern's offices in New Albany, IN, to	

Eastern Livestock

			HOURS	
		Cleveland, OH.	3.50	
	AJO	Travel from New Albany, Indiana, to Chicago, Illinois.	3.50	
08/01/2011	EML	Travel to ELC offices in New Albany, IN, from Cleveland, OH.	3.50	
	AJO	Travel from Chicago, Illinois, to New Albany, Indiana.	3.50	
08/04/2011	EML	Travel from ELC offices in New Albany, IN, to Cleveland, OH.	3.50	
08/05/2011	AJO	Travel from New Albany, Indiana, to Chicago, Illinois.	3.50	
08/08/2011	AJO	Travel from Chicago, Illinois, to New Albany, Indiana.	3.50	
08/12/2011	AJO	Travel from New Albany, Indiana, to Chicago, Illinois.	3.50	
08/15/2011	EML	Travel from home in Cleveland, OH, to Eastern offices in New Albany, IN.	3.50	
	AJO	Travel from Chicago, Illinois, to New Albany, Indiana.	3.50	
08/19/2011	EML	Travel from New Albany, IN, to home.	3.50	
	AJO	Travel from New Albany, Indiana, to Chicago, Illinois.	3.50	
08/22/2011	EML	Travel from Cleveland, OH, to ELC's offices in New Albany, IN.	3.50	
08/26/2011	EML	Travel from ELC offices in New Albany, IN, to Cleveland, OH.	3.50	
08/29/2011	EML	Travel from Cleveland, OH, to ELC offices in New Albany, IN.	3.50	
08/30/2011	AJO	Travel from Chicago, Illinois, to New Albany, Indiana.	3.50	
		Travel at 1/2	240.50	47,723.75
05/04/2011	EML	Review payment status of open account receivable from JVCO and reconcile information contained in Superior's e-mail regarding unpaid lot against differing information contained in ELC's shipping records.	0.80	
	EML	Review and respond to e-mail from M. Wahlert of Superior regarding three Superior lot numbers and payment status of same.	0.30	
05/10/2011	EML	Prepare summary of settlement agreements pertaining to Superior-related cattle invoices.	1.60	
06/21/2011	EML	Prepare final changes to Superior's contested accounts receivable schedule and distribute same with Superior.	0.20	
07/11/2011	AJO	Discussions with D. Good regarding contracts and other items related to Superior Livestock.	0.40	

Eastern Livestock

			HOURS
07/13/2011	EML	Review Superior's lot number listing and reconcile same to interpleader detail as to payment status.	0.90
	EML	Review R. Nichols' inventory in order to trace payments made to Superior by Eastern's account debtors.	0.70
	AJO	Review the Superior Livestock reconciliation file.	0.50
	AJO	Format and print the Superior Livestock reconciliation for meeting with P. O'Malley and L. Lynch.	0.30
	AJO	Review the Superior Livestock reconciliation file and note customer information as recorded on the cattle payables master file used for the accounts receivable verification project.	1.40
	AJO	Revise the Superior Livestock reconciliation to incorporate information from the Texas interpleader analyses prepared by L. Lynch.	0.90
	AJO	Revise the Superior Livestock reconciliation to incorporate information from the Kansas interpleader analysis.	0.30
	AJO	Research late October shipments per the Superior reconciliation in the accounts payable files used in the accounts receivable verification to match with customer and invoice information.	2.50
	AJO	Discussion with S. Abbott and amend Superior reconciliation for additional information.	0.40
	AJO	Review Superior Livestock contract schedule received from L. Lynch and analyze same to supplement Superior in the October and early November delivery schedules.	1.50
	PJO	Analysis of Superior's lots to identify customers for those lots not noted in various electronic files.	1.50
07/14/2011	EML	Prepare invoice payment status data for inclusion in Superior's reconciliation file.	1.20
	AJO	Complete R. Hoodenpyle accounts receivable schedule review and transfer information to Superior Livestock reconciliation.	0.40
	AJO	Update the Superior Livestock reconciliation for October shipments for research performed by staff.	1.30
	AJO	Update the Superior Livestock reconciliation for early November per research performed by the staff.	0.60
	AJO	Discussions with the staff regarding questions related to the Superior reconciliation and analyses.	0.50
	AJO	Review and print the Superior Livestock reconciliation pages for review with L. Lynch.	0.30
	AJO	Print the list of Superior October shipments with customer and invoice data for D. Good to confirm receipts and discuss project with D. Good.	0.30
	AJO	Revise the Superior reconciliation for additional information located by staff.	0.80
	AJO	Add payment status notation to Superior for October and early November schedules.	0.80
	PJO	Continue analysis of the reconciliation of the Superior contracts.	0.80
07/15/2011	EML	Review Superior's transaction history in order to insert payment status into master schedule relating to two of three files of sales history relating to activity between Superior and Eastern.	1.50
	AJO	Update the Superior reconciliation for Mull Farms and Feeding wire transfer to Superior.	0.20

Eastern Livestock

			HOURS
	AJO	Scan and transfer check and wire transfer schedules for customers paying Superior to the shared network drive.	0.40
	AJO	Discussions with S. Abbott regarding the Superior Livestock reconciliation items for October and early November deliveries raised by L. Lynch.	0.50
	AJO	Revise the Superior Livestock reconciliation workbook for findings by S. Abbott.	0.40
07/18/2011	PJO	Review status of the Superior analysis.	0.10
	PJO	Review correspondence from J. Knauer and K. Toner regarding Superior litigation.	0.10
	AJO	Research in download file to verify that selected line items in Superior Livestock's reconciliation were paid.	1.20
	AJO	Continue review, verification and research related to Superior Livestock's reconciliation.	0.70
07/19/2011	PJO	Review, revise and summarize schedule of transactions with Superior Livestock and forward to counsel.	0.70
	AJO	Review and update Superior Livestock's October and early November delivery schedules for research completed by staff, and discuss additional items to be researched with staff.	1.50
	AJO	Highlight additional items on Superior's reconciliation requiring research and discuss same with S. Abbott.	0.30
	AJO	Review research completed by staff, discuss items with staff, and update Superior Livestock's October and early November delivery schedules for same.	1.10
	AJO	Revise Superior Livestock's reconciliation file per the comments received from P. O'Malley.	1.30
	AJO	Review revised Superior Livestock reconciliation file and save file to the shared drive.	0.20
07/20/2011	PJO	Telephone conversation with K. Toner regarding status of contracts with Superior.	0.30
07/21/2011	PJO	Further revisions to the Superior reconciliation.	0.30
	AJO	Review, research and respond to P. O'Malley's questions regarding Superior Livestock's October and early November delivery schedules.	0.50
07/22/2011	PJO	Telephone conversation with T. Hall regarding status of the Superior litigation.	0.20
07/25/2011	AJO	Prepare distribution version of the Superior Livestock analysis.	0.30
07/27/2011	EML	Telephone call with W. Ponader of Baker regarding Superior's payment reconciliation schedule.	0.90
	EML	Review Superior's reconciliation file in order to trace additional account activity not previously identified.	0.70
	AJO	Telephone conference call with L. Lynch and W. Ponader of Baker & Daniels regarding Superior Livestock's reconciliation and issues related to directed payments including causes of action.	0.90
	AJO	Follow-up discussions with staff regarding the Superior Livestock analysis and directed payment documentation.	0.80

Eastern Livestock

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			HOURS	
07/28/2011	AJO	Prepare separate worksheet with new invoices from Superior Livestock reconciliation and e-mail list to L. Lynch.	0.50	
	AJO	Update cattle accounts payable file for information obtained from the Superior Livestock reconciliation.	1.40	
07/29/2011	AJO	Sort and print the Superior Livestock reconciliation file for customers that paid Superior for use in organizing receivable files for customers that paid suppliers.	0.50	
	AJO	Complete transfer of information from Superior Livestock reconciliation to cattle payables file.	0.80	
		Litigation Support Superior	39.50	15,407.00
05/11/2011	EML	Meeting with J. Knauer, trustee, R. Stanley and K. Toner of Baker & Daniels regarding case information they need regarding G. Seals and W. Downs.	1.50	
	EML	Review notes from G. Seals, meeting with Baker & Daniels including conversation of points of lack of clarity of ELC's standard business practice as it relates to it and G. Seals.	0.60	
05/12/2011	EML	Review source documents regarding the purchase and sale activity between W. Downs and his related companies and Eastern; begin preparation of summary analysis of same as requested by Baker & Daniels.	3.30	
05/13/2011	EML	Prepare five-year analysis tracing back transactions between W. Downs-related entities and Eastern as requested by Baker & Daniels.	5.10	
05/16/2011	EML	Prepare summary of all related W. Downs entities for each of the last five years as requested by Baker & Daniels.	3.90	
	EML	Prepare e-mails to V. Weidman of Eastern regarding further information needed on W. Downs-related companies.	0.20	
05/23/2011	EML	Review and finalize five-year summary of purchase and sale transactions with W. Downs and his related entities in order to provide same to K. Toner of Baker & Daniels.	4.50	
05/24/2011	EML	Telephone call with K. Toner of Baker regarding updates on business information gathered regarding activity for W. Downs and his related entities and transmission of analysis regarding same.	0.70	
05/25/2011	EML	Prepare analysis of markdown and markup activity for fiscal 2010 and communicate same in lengthy e-mail to K. Toner of Baker & Daniels.	1.00	
	EML	Prepare, summarize and distribute information relating to W. Downs' account activity to K. Toner of Baker & Daniels, including sample invoices relating to the purchase by Downs of cattle, summary of fiscal period auditor changes between accounting firms, copies of bounced checks and received \$3 million wire transfer to cover same and documents related to the loans obtained by T. Gibson from both Cattlemen's and AgriBeef.	1.50	

Eastern Livestock

			HOURS	
06/07/2011	EML	Review transaction detail support with V. Weidner of Eastern regarding unsupported transaction activity for G. Seals and W. Downs.	0.80	
07/19/2011	AJO	Discussion with staff regarding W. Downs entities and addresses.	0.30	
	AJO	Research regarding W. Downs addresses for various entities and e-mail same to H. Mappes of Baker & Daniels.	0.40	
07/20/2011	AJO	Research, discussions with staff and respond to e-mail from H. Mappes of Baker & Daniels regarding W. Downs entities and their legal form.	0.40	
		Litigation Support Seals/Downs	24.20	9,300.50
05/06/2011	EML	Review changes in branch managers' inventory records and specific review of R. Nichols' inventory transactions in order to account for large volume increase in inventory levels.	1.30	
07/22/2011	PJO	Telephone conversation with T. Hall regarding details of the Nichols/Friona litigation.	0.20	
08/02/2011	EML	Prepare and distribute information pertaining to ELC's transaction with R. Nichols as requested by J. Lovell of Lovell for the Nichols litigation.	0.30	
08/29/2011	EML	Review documentation filed by R. Nichols regarding 125-head of cattle.	0.70	
		Litigation Support Nichols	2.50	992.50
05/05/2011	EML	Review and e-mail transaction history between E. Edens and Texas Beef and related impact on ELC's inventory collateral value reflected in the unreconciled inventory values noted in his branch to J. Knauer, trustee, and J. Carr of Baker & Daniels for further action.	3.00	
05/06/2011	EML	Meeting with A. Omori and V. Weidman of ELC regarding freight left in E. Edens' inventory account.	0.80	
05/18/2011	CMP	Telephone call with Ed Edens regarding cattle he has on feed that are almost ready for sale and what should happen with the proceeds.	0.40	
06/03/2011	AJO	Research files and discussions with B. Royalty and S. Abbott regarding Triangle Calf Growers/Ed Edens' invoice issue.	0.30	
06/06/2011	AJO	Begin review of documentation of E. Edens' cattle weighs prepared by B. Royalty.	1.30	
06/16/2011	EML	Evaluate short payment checks received from E4 and customers of E4/E. Edens in order to determine reason for payment shortfalls and whether amounts thus remitted constitute payment in full as noted on restrictive endorsement.	0.80	
	AJO	Discussions with B. Royalty and V. Weidman regarding Ed Edens' receivables issues.	0.30	

Eastern Livestock

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11/11/2011

			HOURS	
06/20/2011	EML	Review correspondence received from First Financial in Hereford, TX, regarding cattle which they financed for E. Edens in order to determine Eastern's interest in same.	0.40	
06/21/2011	EML	Review E. Edens' account receivable file in order to trace cattle received by 3H.	0.60	
07/13/2011	EML	Review E. Edens' inventory reconciliation in order to trace accounts receivable payments made to "escrow" account.	0.40	
08/29/2011	EML	Review Kirkland Feedyard's payment records, invoice history and yard sheets, as well as those of Triangle Calf Growers in order to reconcile activity between ELC, E-4 and themselves to assist in collection efforts.	3.60	
08/31/2011	EML	Telephone calls with E. Edens regarding need for detail behind payments he received and made relating to ELC assets and liabilities.	0.40	
		Litigation Support Edens	12.30	4,699.00
05/02/2011	EML	Review documentation identified Friday regarding missing FNB of Virginia cattle.	0.50	
	EML	Evaluate documentation from Your Community Bank for relevance for possible expanded preference analysis.	1.10	
	EML	Prepare summary files for further distribution to J. Knauer, trustee, and Baker & Daniels regarding summary findings in Your Community Bank records and further examples of the expanded nature of the fraud at ELC.	2.00	
	AJO	Continue review and analysis of downloaded My Community Bank files.	1.40	
	AJO	Update Your Community Bank's worksheet to include the July activity.	1.80	
	AJO	Supplement Your Community Bank file with T. Gibson's account activity with transactions with ELC.	1.40	
05/03/2011	EML	Review Atkinson's open accounts receivable and compare same to the checking account activity at Your Community Bank.	1.30	
	AJO	Continue review and entry of selected Your Community Bank's activity.	4.10	
	AJO	Continue analysis of Your Community Bank's activity.	1.30	
	AJO	Continue analysis of Your Community Bank's activity.	3.80	
05/04/2011	EML	Discussion with A. Omori regarding results of data being gathered from Your Community Bank's files for T. Gibson.	0.30	
	AJO	Continue comparison of T. Gibson's disbursements to ELC's deposits including analysis of checks applied to multiple invoices.	6.70	
	AJO	Discussion with L. Lynch regarding status of T. Gibson's Your Community Bank analysis.	0.30	
	AJO	Prepare template for entry of T. Gibson's Your Community Bank deposit activity and review template and files with B. Royalty.	0.30	
	AJO	Research regarding eMerge transactions.	1.20	
05/05/2011	AJO	Continue review and reconciliation of unmatched T. Gibson's Your Community Bank checks to ELC's		

Eastern Livestock

		HOURS
	deposits.	4.70
	AJO Telephone call to J. Knauer to discuss status of download requests for affiliates.	0.10
	AJO Detailed e-mail to J. Burlet of Viewtrak Technologies regarding download requests.	0.20
05/06/2011	AJO Begin analysis of T. Gibson's downloaded file for 2009 and 2010 received from D. Vokins of Viewtrak Technologies.	1.40
	EML Telephone conversation with J. Knauer, trustee, and members of Baker & Daniels team regarding analysis of checking activity at Your Community Bank.	0.50
05/09/2011	AJO Continue analysis of T. Gibson's 2009 and 2010 download files.	5.60
05/10/2011	AJO Continue analysis of T. Gibson's 2010 receipts and disbursements.	4.30
05/11/2011	AJO Research regarding selected vendors and customers in download file.	1.10
	AJO Discussions with V. Weidman regarding related party sales and purchase history.	0.50
05/23/2011	AJO Review financial statement information received from Viewtrak Technologies and forward same to J. Knauer.	0.20
	EML Review information relating to loan proceeds received by T. Gibson from Cattlemen's and repayment of same by ELC.	0.50
05/24/2011	AJO Research and e-mail to L. Lynch organizational information for Gibson Cattle Co. and Eastern Cattle Co.	0.30
	AJO Research and send to L. Lynch original download files received from Viewtrak Technologies.	0.20
	AJO Review download files for T.P. Gibson and prepare detailed e-mail to L. Lynch regarding status and analyses that should be completed to review the operations for the periods.	0.70
	AJO Discussion with B. Royalty regarding adding ADM Investor Services wires to T.P. Gibson's Your Community Bank account summary; forward files to perform task.	0.20
	AJO Review files e-mailed by B. Royalty with ADM Investor Services wires to T.P. Gibson; format schedule and e-mail to L. Lynch.	0.30
	AJO Set up file and discussion with B. Royalty regarding adding T.P. Gibson's disbursements to ADM Investor Services per copies of Your Community Bank's canceled checks.	0.30
	AJO Review file prepared by B. Royalty with T.P. Gibson's disbursements to ADM Investor Services; format report for printing.	0.30
	AJO Modify B. Royalty's Your Community Bank disbursement schedule for ADM Investor Services by supplementing with information from T.P. Gibson's disbursements file.	0.40
	EML Review work product completed to-date on the T. Gibson financial data in order to respond to inquiries regarding timing for distribution of same to J. Knauer, trustee, K. Pry, trustee, and D. Donnellon representing FNB of Virginia.	0.90

Eastern Livestock

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			HOURS
	EML	Prepare and distribute summary information to J. Knauer, trustee, and Baker & Daniels regarding loan transactions between AgriBeef and T. Gibson, and Cattlemen's and T. Gibson.	3.10
	EML	Review the transaction file related to cattle and proceeds claimed by FNB of Virginia and provide summary analysis of same to D. DeNeal of Baker.	4.60
05/25/2011	AJO	Review e-mail from J. Knauer regarding income statements for Gibson Cattle Co. and Eastern Cattle Co. and respond to same.	0.30
	AJO	Discussion with S. Abbott regarding ADM Investor Services files found; review and scan significant documents.	0.20
	AJO	Continue analysis of T.P. Gibson's download file.	1.70
	AJO	Prepare narrative and supplementary information schedules to walk through contents of T.P. Gibson's download file for 2010.	2.20
	AJO	Meeting with L. Lynch and S. Abbott regarding "mark up" transactions.	0.80
	EML	Prepare changes to analysis of 1,300-head of cattle being claimed by FNB of Virginia and distribute same to D. DeNeal of Baker & Daniels.	0.70
	EML	Meeting with A. Omori and S. Abbot of ELC regarding use of markup and markdown accounts and discussion and analysis of activity by branch of same.	0.80
05/26/2011	AJO	Review, revise and supplement T.P. Gibson's 2010 download file narratives.	1.70
06/06/2011	EML	Telephone call with A. Omori regarding T. Gibson's download file and data contained therein and best format for presentation to counsel for T. Gibson and counsel for the trustee.	0.80
	EML	Review T. Gibson's download file in order to ensure data integrity with other known transactions.	0.70
	AJO	Telephone call from L. Lynch to discuss T. Gibson's download file analysis.	0.80
	AJO	Review T. Gibson's disbursement and deposit file and trace selected activity to/from download file to ensure that transactions match.	0.90
	AJO	Perform other tests of information included in deposits and disbursements files including tracing items to Your Community Bank statements.	0.70
06/07/2011	EML	Review detail transaction history behind loan payments made to T. Gibson by AgriBeef and pattern of same in previous years.	0.50
	EML	Review T. Gibson's download file for data integrity as against other source documents, provide summary comments to file and prepare summary memorandum regarding file to D. Caruso, D. Donnellon and J. Knauer, trustee, along with distribution of same.	4.20
	AJO	Revise T. Gibson's 2010 download file analysis per call with P. O'Malley and L. Lynch, create new exhibits and rest selected information against Your Community Bank's activity summaries.	3.90
	AJO	Print and briefly review T. Gibson's 2010 download analysis.	0.30
06/08/2011	EML	Telephone conference call with D. Donnellon of Faruki Ireland regarding information requested	

Eastern Livestock

		HOURS
	regarding records of T. Gibson.	0.70
EML	Prepare fraud and real purchase and sale documents relating to transactions between ELC, VTIK and T.P. Gibson for presentation to D. Caruso next week.	0.90
AJO	Telephone conference call with L. Lynch and D. Donnellon of Faruki Ireland regarding T. Gibson's download file.	0.70
AJO	Research in T. Gibson's segregated files for sample transactions to review in light of next week's visit by T. Gibson's bankruptcy representatives.	0.40
06/09/2011	EML Prepare summary schedule of unsupported invoicing pertaining to VTIK and T. P. Gibson in preparation of meeting next week.	2.30
06/13/2011	EML Discussion with V. Weidner regarding contract with T. Gibson for the purchase of cattle which is poorly supported.	0.40
	EML Prepare summary file on T. Gibson's fraud transactions for use by the trustee for Gibson and ELC during the visit this Wednesday including tracking of transactional activity through the system.	4.60
	AJO Analyze download file to obtain sales information for VTIK from August to October 2010 and related purchase information.	1.80
	AJO Analyze download file for sales information for GP Cattle and related purchase information.	1.60
	AJO Modify VTIK and GP Cattle analysis to include sales markup in total sales column.	0.40
	AJO Research in T. Gibson's download file for V. Weidman.	0.30
06/14/2011	EML Prepare files and exhibits for the meeting on Wednesday with the trustee for T. Gibson relating to tracing of actual versus undocumented cattle movement between ELC and T.P. Gibson and G.P. Cattle.	1.70
	EML Prepare, trace and validate cattle transaction flows between G.P. Cattle, T.P. Gibson and other principal third parties in order to track and trace economic losses to estate of Eastern as a result of such activities.	6.20
	AJO Analysis and manipulation of download file to match purchases from T. Gibson with sales to GP Cattle.	1.10
	AJO Continue analysis of download file related to VTIK, GP Cattle and related activity and prepare various schedules regarding same.	3.10
	AJO Continue review and analysis of T. Gibson, GP Cattle and VTIK activity analysis and summarize purchasing and sales data.	1.50
	AJO Update L. Lynch's analysis of August through October transactions between T. Gibson/ELC, ELC/GP Cattle, GP Cattle/ELC and ELC/VTIK.	5.60
06/15/2011	EML Prepare for meeting with G. Copenhaver of First Bank and his counsel, D. Donnellon, J. Carr and M. Thomas of Dale and Eke, counsel to K. Pry, trustee for T.P. Gibson.	0.80
	EML Meeting with J. Carr, D. Donnellon, M. Thomas and G. Copenhaver of First Bank, also joined by A. Omori for a brief portion of the meeting regarding review	

Eastern Livestock

		HOURS
	of transactions between T. P. Gibson and ELC involving documented and undocumented cattle transaction activity for 2010 including review of detail reports and forms of documentation regarding same, annual volume related to same and further review of various source documents relating to same including trucking shipping documents.	7.20
EML	Evaluate content of files removed from desk of P. Turley, bookkeeper for T. P. Gibson in order to determine relevance to ELC and the need to maintain copies of same.	1.50
AJO	Join meeting with L. Lynch, J. Carr of Ayres Carr & Sullivan, D. Donnellon, M. Thomas and G. Copenhagen to discuss T. Gibson's download file issues.	0.80
AJO	Prepare list of ELC's disbursements to T. P. Gibson for September through October, removing unfunded checks.	0.70
AJO	Discussions with staff regarding request to determine validity (backed by actual cattle purchases) of disbursements to T. Gibson in September and October.	0.20
AJO	Follow-up discussions with V. Weidman and review of questionable documentation supporting disbursements to T. Gibson.	0.30
AJO	Research disbursements to T. Gibson with no support in download file.	0.40
AJO	Follow-up discussions with B. Royalty and V. Weidman regarding unsupported disbursements to T. Gibson and request locating examples of same.	0.30
AJO	Revise analysis worksheet for disbursements to T. Gibson from September forward.	0.70
AJO	Review the T. Gibson, GP Cattle and other commingled document files to assist in determination of their disposition.	0.80
06/16/2011	EML Prepare further changes to schedule documenting kite activity between T.P. Gibson and G.P. Gibson in order to assess compensation which such activity provided to principals.	3.20
06/20/2011	EML Telephone call with M. Thomas of Dale & Eke regarding desire for site visit this Thursday in order to review more transactional records between ELC and T. P. Gibson.	0.10
06/23/2011	EML Meeting with M. Thomas of Dale & Eke and D. Donnellon of Faruki regarding information needed relating to T. Gibson.	1.00
06/24/2011	EML Review T.P. Gibson's long term inventory listing against known quantities of cattle on hand in order to trace inconsistencies.	0.40
06/27/2011	EML Review transactional paperwork provided by D. Donnellon regarding cattle sold by T.P. Gibson to Eastern and in turn to J&F in order to trace transactions from Eastern's records for payment.	0.80
07/19/2011	AJO Telephone conference call with T. Hall of Baker & Daniels, D. Donnellon of FIC Law, and L. Lynch to discuss D. Donnellon's questions regarding schedules filed and organization of support behind the	

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			HOURS
		schedule.	0.70
07/20/2011	PJO	Correspondence and research relating to property in Lanesville, IN, that is owned by Gibson-affiliated entities.	0.40
	AJO	Review and respond to e-mail from D. DeNeal of Baker & Daniels regarding T. Gibson's records.	0.20
	AJO	Review e-mail from D. DeNeal regarding T. Gibson's records, and telephone conversation with D. DeNeal regarding same.	0.30
	AJO	Review e-mail from D. DeNeal of Baker & Daniels regarding document request from D. Donnellon of FIC Law; verify boxes to be copied.	0.40
	AJO	Respond to e-mail from D. DeNeal of Baker & Daniels regarding copying of records.	0.10
07/21/2011	AJO	Coordinate box identification and staging of records requested by T. Gibson's Trustee by staff.	0.40
	AJO	Discussion with S. Abbott and J. Finchum regarding records already taken by T. Gibson's Trustee.	0.20
	AJO	Sort detailed record request list and prepare summary of records requested by T. Gibson's Trustee and review lists with B. Royalty.	0.30
	AJO	Review boxes of records pulled and segregated by staff per T. Gibson's Trustee's request.	0.30
07/25/2011	EML	Telephone call with J. Hale of AC Forensics in order to get release of archived database as requested by D. Donnellon.	0.20
07/26/2011	EML	Prepare summary of payment activity into and out of T. P. Gibson's trade receivable account with ELC relating to receipt of \$1.5 million cash advance from Peoples Bank.	0.80
	AJO	Research in download file and other sources pursuant to e-mails from J. Knauer regarding the \$1.5 million Peoples Bank loan.	0.80
	AJO	Research Cattlemen's loan repayment in the Your Community Bank's bank statements and tie out returned checks to verify checks were not honored.	0.60
	AJO	Discussions with D. Good requesting research regarding September 2008 deposits for T. Gibson and further analysis regarding accounts receivable activity and balances.	0.50
	AJO	Discussions with D. Good regarding analysis of Eastern's sales to T. Gibson and findings regarding same.	0.40
	AJO	Research loan repayments in T. Gibson's download file.	0.30
	AJO	Research regarding loans in Eastern's download file and prepare summary of same.	1.40
07/27/2011	AJO	Review boxes staged for T. Gibson's trustee and/or First Bank's requests for copies to estimate volume of information to be copied, in order to estimate costs of copying.	0.50
	AJO	Review items requested for copying and boxed records to make estimate of volume of paper to be copied.	0.20
07/28/2011	EML	Review the ELC and YCB records relating to loan made by Cattlemen's to T. Gibson and e-mail support and schedule of same to J. Carr of Baker & Daniels.	0.90

Eastern Livestock

			HOURS
07/29/2011	AJO	Review list of T. Gibson's documents requested by First Bank and note boxes with a minimal number of folders requested.	0.30
	AJO	Locate and mark boxes with a minimal number of folders requested for a possible in-house copying or scanning and discuss project with J. Finchum to begin on Monday.	0.40
08/01/2011	EML	Meeting with Z. Beckham of Page One regarding document reproduction for T. Gibson's files.	0.20
	EML	Prepare and distribute 2010 document production package for D. Donnellon, counsel to FNB, regarding cattle purchased from T. Gibson by ELC.	2.90
	AJO	Discussion with J. Finchum to discuss scanning of T. Gibson's records per First Bank's request.	0.10
	AJO	Work with J. Finchum to determine best way to scan documents and ensure that they are labeled in a manner in which they would be easily identifiable.	0.40
	AJO	Review and label T. Gibson purchase files scanned by J. Finchum.	1.30
	AJO	Batch and e-mail T. Gibson's purchase file folders to L. Lynch.	0.30
08/02/2011	EML	Prepare summary schedule of real cattle purchases which ELC made from T. Gibson during calendar 2010.	0.70
	EML	Prepare and distribute additional source information on four transactions in whose cash receipts proceeds D. Donnellon is potentially claiming an interest.	1.20
	AJO	Discussions with J. Finchum to provide guidance related to continued scanning of documents requested by D. Donnellon of FIC Law and/or K. Pry, T. Gibson's trustee.	0.60
08/03/2011	EML	Review document files relating to the Dimmit Feedyard transactions and compare same to more recent distribution to D. Donnellon in order to identify changes.	0.50
08/08/2011	AJO	Review e-mails from L. Lynch and P. O'Malley regarding First Bank's request for records.	0.20
	AJO	Review files for documents responsive to First Bank's request.	0.30
	AJO	E-mail First Bank's request and files to D. Good, with discussion with D. Good requesting research and collection of documents.	0.30
	AJO	Review scanned files received from Fifth Third Bank in search of October 2010 bank statements for First Bank's request.	0.80
	AJO	Discussions with D. Good regarding logistics of gathering information pursuant to First Bank's request.	0.60
	AJO	Copy Fifth Third Bank's October and November 2010 scanned deposit records into folders for transfer to D. Donnellon of FIC Law.	0.70
	AJO	Review documents scanned by D. Good responsive to First Bank's request.	0.80
08/09/2011	AJO	Review documents electronically gathered in response to D. Donnellon of FIC Law's request for information and arrange documents in folders by category.	0.70
	AJO	Transfer files prepared in response to D. Donnellon	

Eastern Livestock

			HOURS	
		of FIC Law's request to shared drive and e-mail to P. O'Malley and L. Lynch.	0.20	
	AJO	Discussion with D. Good regarding T. Gibson's request for documents for tax return preparation; suggest request be sent through K. Pry, his (T. Gibson) bankruptcy trustee, to J. Knauer.	0.20	
	AJO	E-mails from and to T. Hall of Baker & Daniels regarding response to D. Donnellon of FIC Law's request and costs for gathering the information.	0.20	
08/10/2011	AJO	Prepare schedule of total cost of responding to First Bank's requests for bank information and for scanning of requested documents to-date.	0.40	
	AJO	E-mail to T. Hall communicating costs related to responding to First Bank's requests for information.	0.10	
08/15/2011	EML	Discussion with V. Weidner of ELC regarding fraud inventory purchases financed by FB&T.	0.20	
08/17/2011	EML	Telephone call with T. Hall of Baker regarding support for information being sought by D. Donnellon of Faruki for his client, First Bank.	0.50	
08/19/2011	EML	Review of ELC source documents relating to commission payments made directly to T. Gibson from ELC customers and distribution of same to T. Hall of Baker.	2.10	
	AJO	Analyze T. Gibson's download file regarding deposits and trace selected deposits back to checks, noting any comments of attributes of checks; transfer research project to J. Finchum.	2.10	
08/22/2011	EML	Meeting with Z. Beckham of Page One in order to coordinate the set up of document scanning for D. Donnellon of Faruki.	0.30	
08/23/2011	EML	Review data file boxes to be scanned including preparation of summary composite schedule relating to same, discussion with ELC's staff regarding box inventories and file locations, conversations with scanning personnel regarding their inventory list for D. Donnellon, counsel for First Bank, and e-mail of above documents to T. Hall of Baker for further distribution to appropriate parties to ensure proper documentation list has been confirmed by all.	2.40	
08/31/2011	AJO	Review T. Gibson's deposit file analyzed by J. Finchum and fill in details as necessary.	1.70	
		Lit. Sup. Thomas P. Gibson	165.20	62,198.00
06/02/2011	AJO	Discussions with V. Weidman regarding East-West Trucking record issues, as M. Walro, trustee for East-West Trucking, would like access to their records; provide guidance to V. Weidman and J. Finchum regarding reviewing records and copying items of interest to Eastern Livestock.	0.30	
	AJO	Review e-mail from L. Lynch regarding East-West Trucking's records and forward message to D. DeNeal of Baker & Daniels requesting guidelines for records transfer.	0.10	
	AJO	Review reply from D. DeNeal of Baker & Daniels regarding records issues and forward same to L.		

Eastern Livestock

			HOURS	
		Lynch.	0.10	
06/08/2011	AJO	Review East-West Trucking files with V. Weidman to clear documents for pick up by M. Walro, Trustee, for East-West Trucking.	0.40	
08/10/2011	AJO	Research regarding Cattlemen's/East-West Trucking cattle.	0.70	
08/15/2011	EML	Review cattlemen's yard sheet data and related ELC invoice purchase and sale history and compare same to implied finance costs contained in schedule Cattlemen's provided to Baker and Daniels in order to assess appropriateness of charges and margin differentials related to same.	5.60	
08/16/2011	EML	Prepare summary of cattle lots in control of Cattlemen's in order to explain large profitability swings noted in each lot and pass same information to T. Hall at Baker.	1.70	
		Lit. Sup. East West Trucking	8.90	3,402.50
05/03/2011	EML	Review and reconcile interplead transactions to the newly created invoice schedule and additional cattle listing from J&F.	2.40	
	EML	Prepare schedule reconciling data from interpleader analysis, J&F's expanded transaction listing and newly-created invoice schedule from Eastern's trucking records.	2.60	
	AJO	Reconcile J&F Cattle per liquidation analysis to accounts receivable verification worksheet and then to Texas interpleader.	1.80	
05/04/2011	EML	Prepare additional work on reconciliation of J&F's invoice listing.	0.80	
	EML	Prepare summary reconciliation of transactions included on Cactus Exhibits 1, 2 and 3 including value points with each transaction for distribution to Baker & Daniels and J. Knauer, trustee.	4.10	
05/05/2011	EML	Prepare and distribute detailed reconciliation of Cactus' reclamation and contract termination transaction history against ELC's open accounts receivable records and related shipping records.	4.30	
	EML	Review Friona's new invoice transactions and reconcile same to interpleader schedule filed previously, as well as to ELC's accounts receivable aging.	2.00	
05/11/2011	EML	Prepare further analysis on the interplead funds and open ELC accounts receivable.	0.70	
05/13/2011	EML	Review additional work being done on the interpleader analysis by S. Abbott of Eastern.	0.40	
06/03/2011	EML	Review summary work completed on J&F and Friona interpleaders for further incorporation into accounts receivable summary file.	1.00	
06/10/2011	AJO	Review and reconcile interpleader and new invoice additions.	2.40	

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			HOURS	
06/27/2011	EML	Prepare reconciliation of various data files received from J&F to Eastern's accounts receivable aging and invoice documents created from trucking records in order to validate all source documents behind transactions.	2.70	
07/25/2011	EML	Review the transaction detail relating to the litigation between R. Nichols and Cactus on the 125-head of cattle which are part of the interpleader including contract, shipping documents and accounts payable documents.	1.30	
	AJO	Research related to additional invoices not on the Cactus interpleader schedule.	1.60	
08/01/2011	EML	Telephone call with S. Eikenberry of Baker and A. Omori regarding source documentation requested regarding interpleader activity.	0.20	
	AJO	Telephone conference call with L. Lynch and S. Eikenberry of Baker & Daniels regarding interpleader document request.	0.20	
08/17/2011	EML	Review and reconcile J&F cattle transaction database with that of Eastern including yard level reconciliation, interpleader reconciliation, new and credited invoice data created from Eastern records purged by management in order to both confirm payment status of related accounts receivable but also to facilitate creditor inquiries and tracing activity as to status of cattle which had been shipped by them to Eastern.	6.50	
	AJO	Analyze L. Lynch's J & L Cattle reconciliation file against Texas interpleader file.	0.40	
	AJO	Assist L. Lynch in reconciling J & L Cattle account.	0.60	
08/18/2011	EML	Prepare final changes to detailed reconciliation of all of Five Rivers accounts including final reconciliation of interpleaders, new invoices, cash payments and previously not acknowledged transactions.	4.70	
		Lit. Sup. Interpleaders	40.70	15,564.50
07/07/2011	EML	Review SOLM discovery request and begin to assemble the required documentation.	1.50	
07/08/2011	EML	Prepare and review the source documentation sought by SOLM in its discovery request.	1.20	
	EML	Telephone call with D. DeNeal of Baker & Daniels regarding information sought by SOLM.	0.20	
07/11/2011	EML	Review summary of transaction history behind the items requested by SOLM in its discovery request and prepare summary schedule of same for delivery tomorrow to Baker & Daniels.	3.20	
	AJO	Research in download files related to SOLM Discovery requests.	1.50	
07/13/2011	EML	Prepare modifications to summary file which provides source document data on the SOLM Exhibit A schedule and distribution of same to H. Mappes and D. DeNeal of Baker & Daniels.	1.60	
07/15/2011	EML	Telephone call with H. Mappes regarding discovery		

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			HOURS	
		information for SOLM.	0.30	
	EML	Prepare information for H. Mappes of Baker & Daniels regarding loan balance, availability and cash balances at Eastern for SOLM.	0.80	
	AJO	Locate and scan bank statements per telephone conversation with L. Lynch pursuant to SOLM discovery request.	0.40	
07/28/2011	AJO	Research in download file for information available for SOLM, print and review same with B. Royalty.	0.50	
	AJO	Convert SOLM analysis to Excel 2003-2007 and e-mail analysis to B. Royalty.	0.20	
08/09/2011	AJO	E-mails from and to W. Ponader of Baker & Daniels regarding SOLM standard contract form including discussions with staff regarding request.	0.30	
		Litigation Support - SOLM	11.70	4,461.00
07/26/2011	EML	Telephone conference call with T. Hall of Baker & Daniels and L. Day DelCotto regarding information which could be made available for creditors.	0.50	
07/29/2011	EML	E-mails to and from W. Ponader of Baker regarding forms of sale documents needed for Mosley, Linden and Ozark.	0.30	
08/02/2011	EML	Review objection filed by L. Day Delcotto and associated Exhibit A; prepare reconciliation of status of the cattle shipments made by her clients for which more information is being sought.	3.30	
08/03/2011	EML	Telephone call with J. Akers of Bluegrass and A. Omori of DSI regarding source documents in order to facilitate matching of Bluegrass cattle transactions with ELC's records.	0.30	
	EML	Telephone conference call with L. Day Delcotto of DLG and T. Hall of Baker regarding facilitation of tracing delivery points of cattle which are the subject of her clients' business activity in order to resolve potential objections to transfer of funds to the operating account.	1.00	
	EML	Telephone call with T. Hall of Baker to review documentation requests from L. Day Delcotto of DLG and process, timing for delivery of same, as well as discussion of checking account activity resulting from the kite and returned checks.	1.20	
	EML	Prepare reconciliation of Exhibit A transactions contained in objection filed by L. Day Delcotto against the ELC transactional documents in order to reconcile differences and identify shipping locations for the cattle.	2.40	
	AJO	Research to assist L. Lynch in analysis of schedule filed by L. Day Delcotto to object to Purchase Money claims report.	1.80	
	AJO	Join L. Lynch for portion of the conference call with T. Hall of Baker & Daniels and L. Day Delcotto of Delcotto Law Group regarding suppliers represented by L. Day Delcotto and disposition of their cattle.	0.50	
	AJO	Join portion of conference call with L. Lynch and T. Hall of Baker & Daniels regarding transaction details and support available.	0.70	

Eastern Livestock

			HOURS
	AJO	Conference call with L. Lynch and J. Ayres of Blue Grass requesting additional information on late-October and early-November shipments.	0.30
	AJO	Research in D. Good's files for August 2010 financial statements, reconcile year-to-date sales and test to ensure that statements match bank reporting, and scan for distribution.	1.30
	AJO	Reconcile fiscal year 2009 sales to download file.	0.20
08/04/2011	EML	Review background work completed by the ELC staff on Bluegrass-related transactions and compare same to accounts receivable data points in order to further support transaction background.	0.30
08/08/2011	AJO	Convert Schedule A from L. DelCotto of DelCotto Law Group to Excel and correct conversion errors.	0.90
	AJO	Review information gathered by staff regarding Schedule A from L. DelCotto of DelCotto Law Group and enter information into schedule, including discussions with staff regarding documentation.	2.30
	AJO	Begin review of spreadsheet received from J. Akers of Blue Grass with additional details regarding cattle shipments.	0.60
08/09/2011	AJO	Review spreadsheet e-mailed by J. Akers of Blue Grass, compare disclosures to findings documented on Schedule A, and forward schedule to S. Abbott for detailed review.	0.80
	AJO	Discussions with S. Abbott regarding Blue Grass research in progress.	0.30
	AJO	Discussion with S. Abbott regarding revisions to Blue Grass/East Tennessee Livestock/Piedmont/Southeast Livestock Exchange analysis and review of revised analysis.	0.20
08/10/2011	AJO	Update Blue Grass, et. al. Schedule A for revised information provided by S. Abbott.	0.60
	AJO	Final review and revisions to Blue Grass, et. al. Schedule A based on review of schedule with S. Abbott.	0.20
08/16/2011	AJO	Telephone conference call with T. Hall of Baker & Daniels, A. Adams of Delcotto Law Firm, and L. Lynch regarding response to Blue Grass, et al analysis.	0.40
	AJO	Research related to questions raised by A. Adams of Delcotto Law Firm regarding Blue Grass, et al.	1.90
08/17/2011	AJO	Continue research related to questions raised by A. Adams of Delcotto Law Firm regarding Blue Grass, et al analysis.	0.50
	AJO	Organize documents and analyses regarding Purchase Money Claim objections and responses.	1.20
08/18/2011	AJO	Assist L. Lynch in review and documentation of response to Blue Grass, et al Purchase Money Claim objection in numerous iterations of reviews and revisions.	2.20
	AJO	Combine, format and create distribution versions of Blue Grass, et al Purchase Money Claim schedule.	0.80
	AJO	Join L. Lynch for a portion of a call with A. Adams of Delcotto Law Firm and T. Hall of Baker & Daniels to discuss their Schedule A for which we had	

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			HOURS	
		provided research regarding destination of cattle and those for which we have received payment.	0.30	
	AJO	Review e-mail from T. Hall of Baker & Daniels requesting record storage log be sent to L. Delcotto of Delcotto Law and S. Newbern; e-mail storage log with message regarding same.	0.30	
	AJO	Research and add cash receipt dates to Blue Grass, et al Schedule A per request of L. Delcotto of Delcotto Law Firm.	1.00	
08/24/2011	EML	Prepare response to questions raised by A. Adams of Delcotto regarding tracing of source of cattle sold to ELC by the Blue Grass entities, as well as Moseley Cattle.	1.80	
08/25/2011	EML	Review and respond to e-mails from A. Adams regarding questions pertaining to the Blue Grass cattle invoiced pursuant to ELC's invoice number 316522.	0.40	
		Lit. Sup.-DelCotto Law Clients	30.80	11,568.50
05/12/2011	EML	Review information received from Royal Beef regarding the cattle in which they are financing for E. Edens and prepare a summary draft letter for review by J. Knauer for distribution to Royal Beef regarding proposed distribution to E. Edens.	0.90	
05/13/2011	CMP	Prepare an analysis of the Royal Beef schedules received from Ed Edens, review and trace the underlying activity to Eastern invoices and note.	1.10	
05/17/2011	CMP	Telephone call with Royal Beef representative regarding cattle it has on feed for Ed Edens and when they are ready for sale.	0.30	
	CMP	Telephone call with Jon Heiman at Royal Beef regarding the status of their subpoena and tell him that we cannot give him any relief on the breadth of the subpoena.	0.30	
07/25/2011	EML	Review the Royal Beef/S. Gibson transactions in order to trace accounts receivable and inventory proceeds.	2.40	
	AJO	Print Royal Beef's analysis and discuss same with V. Weidman.	0.30	
07/26/2011	EML	Review the close out sheet for the S. Gibson/Royal Beef lot numbers 9598, 9617 and 9613 in order to determine ELC's rights to the proceeds including further review of 2010 activity in the branch markdown account relating to S. Gibson's short payment of invoices, as well as documents provided by Royal Beef relating to same.	2.10	
	AJO	Assist L. Lynch in the Royal Beef analysis by searching for selected transactions and selected criteria in download file.	1.00	
	AJO	Review download file for S. Baumgart postings and add analysis of accounts affected by same.	1.40	
	AJO	Analyze Branch 35 transactions posted to the mark up account with references to equity in the download file.	0.50	
	AJO	Convert Royal Beef's accounts payable history report to Excel and begin research of same.	0.90	

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			HOURS	
	AJO	Copy and sort download file for Royal Beef to prepare for analysis and matching with Royal Beef's accounts payable history report.	0.70	
	AJO	Analyze the Royal Beef history report against download file to match sales and accounts receivable information, noting differences for follow up.	0.80	
07/27/2011	EML	Review the Royal Beef/S. Gibson transaction history, prepare and distribute the schedule of same to J. Knauer and J. Carr of Baker & Daniels for use in collecting cash being held by Royal Beef to be paid to the estate of Eastern.	3.40	
	AJO	Complete analysis of Royal Beef's accounts payable history file.	0.70	
	AJO	Additional research related to unmatched transactions in the Royal Beef accounts payable history analysis.	1.20	
	AJO	Create summary from download file of Royal Beef's invoices with markup/equity or deferred sales entries to support analysis of amounts due from S. Gibson.	1.20	
	AJO	Convert Royal Beef's accounts payable history report for S. Gibson to Excel and correct translation errors.	0.50	
	AJO	Begin analysis of Royal Beef's S. Gibson accounts payable history file.	0.40	
07/28/2011	EML	Telephone call with D. DeNeal to discuss the Royal Beef/S. Gibson analysis and the next steps.	0.50	
	EML	Review and increase scope of review of sales and repayment activity on transactions involving S. Gibson and Royal Beef and track cash application anomalies associated with payments which have been remitted to ELC by Royal Beef and misapplied in order to prepare to discuss same with Gibson at contemplated meeting between J. Knauer, trustee, and S. Gibson.	1.70	
	AJO	Analyze Branch 35 markup account in 2009 - 2011 download file and prepare summary by customer.	1.20	
08/01/2011	AJO	Research regarding Ranchland Livestock Auction versus Ranch Land Livestock customer accounts and discussion with staff regarding same.	0.80	
08/09/2011	AJO	Review and print Royal Beef's historical accounts payable files for S. Gibson and review same with V. Weidman.	0.40	
	AJO	Print additional Royal Beef schedules related to S. Gibson and ELC activity per request of V. Weidman.	0.20	
08/30/2011	EML	Meeting with S. Gibson regarding Royal Beef's transactions for which proceeds he is making claims.	0.30	
	EML	Discussion with V. Weidman of ELC regarding tracing project related to Royal Beef and S. Gibson.	0.40	
		Litigation Support-Royal Beef	25.60	9,639.00
		FOR THE FOREGOING PROFESSIONAL SERVICES RENDERED:	1326.80	468,708.75

RECAPITULATION

CONSULTANT	HOURS	HOURLY RATE	TOTAL
J. C. Wheeler	3.50	\$182.50	\$638.75

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<u>CONSULTANT</u>	<u>HOURS</u>	<u>HOURLY RATE</u>	<u>TOTAL</u>
J. C. Wheeler	6.70	365.00	2,445.50
P. J. O'Malley	23.00	267.50	6,152.50
P. J. O'Malley	77.60	535.00	41,516.00
C. M. Pierce	7.00	182.50	1,277.50
C. M. Pierce	16.80	365.00	6,132.00
A. J. Omori	115.50	185.00	21,367.50
A. J. Omori	560.70	370.00	207,459.00
E. M. Lynch	88.00	192.50	16,940.00
E. M. Lynch	428.00	385.00	164,780.00

TOTAL CURRENT WORK	468,708.75
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BALANCE DUE	<u>\$468,708.75</u>
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